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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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Section 355

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200224009 200227016 200229015 200229015 200229015 200229015 200229015
200229025 200229025 200229025 200229025 200229025 200230006 200230006
200234061 200234061 200234061 200234061 200234064 200234064 200234064
200234064 200236044 200236044 200239005 200239005 200239005 200239006
200239006 200239006 200243049 200245012 200245029 200245043 200248026
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200209047 200212026 200213016 200214014 200214021 200215049 200216006
200217006 200218021 200219025 200220019 200223002 200225005 200227024
200231003 200231003 200231008 200231008 200234021 200234021 200234021
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200409018 200411013 200411032 200411033

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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
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200202060 200306014 200306014 200332015 200410003

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355.03-00

200409008

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355.04-00

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200234025 200234025 200327051 200250017 200339007 200405009
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355.05-00

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<ul style="list-style-type: none"> • Recapitalization (Type "E") 	368.05-00
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<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 	368.06-00
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<ul style="list-style-type: none"> • Continuity of Interest Rule 	368.08-00
200213001 200213002 200213003	
<ul style="list-style-type: none"> • Control v. No Control 	368.11-00
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<ul style="list-style-type: none"> • Transfer by Corporation in Title 11 Case (Type "G") 	368.14-00
200345049 200350016	
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<ul style="list-style-type: none"> • General Rule 	382.01-00
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	200244021 200307093 200307093 200347019	
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	200229056 200230044 200230044 200234070 200234070 200234070 200234070	
	200346024 200317050 200323044 200328038 200328044 200328047 200334039	
	200334041 200336036 200350017	
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	200211048 200221051 200221057 200221062 200226046 200229048 200229048	
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	200250037 200307091 200307091 200307095 200307095 200314029 200317032	
	200324018 200325008 200325008 200329047 200329048 200330045 200337014	
	200337014 200337014 200345044 200352020	
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	200407025 200409039 200410027 200411047 200411052	
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	200222032 200225038 200225039	
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• Termination of Election
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1362.02-00

• *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*

1362.03-00

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Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
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Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders	1367.00-00
	200223052	
Section 1368	Distributions	1368.00-00
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Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)	1374.00-00
	200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011 200411015	
	• Net Recognized Built-in Gain	1374.02-00
	200329011	
	• Recognized Built-in Loss	1374.04-00
	200329011	
Section 1375	Tax Imposed On Certain Passive Investment Income	1375.00-00
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Section 1377	Definitions and Special Rules	1377.00-00
	• Post-termination Transition Period	1377.02-00
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Section 1388	Definitions; Special Rules 200206044 200226037 200244013 200252027 200252027	1388.00-00
Section 1396	Empowerment Zone Employment Credit 200214016	1396.00-00
Section 1398	Rules Relating to Individual's Title 11 Cases • Cases Under Chapter 7 or 11 200217003	1398.00-00 1398.01-00
Section 1401	Rate and Applicability of Self-Employment Tax 200222008 200325002 200325002	1401.00-00
Section 1402	Definitions 200212027 • Net Earnings From Self-Employment 200305001 200305002 • Self-Employment Income 200321018 • Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002 200404048 • Partner's Taxable Year Ending as the Result of Death • <i>Retirement Payments to Retired Partners</i> 200403056	1402.00-00 1402.01-00 1402.02-00 1402.05-00 1402.06-00 1402.06-01
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 200219011 200244017 • Who must Withhold • <i>Liability of Withholding Agent</i> 200243003 • Income Subject to Withholding v. Not Subject to Withholding 200222001 200316040	1441.00-00 1441.01-00 1441.01-02 1441.02-00
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Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners • Partner's Credit For Withholding Taxes 200251013 200251013 200251013	1446.00-00 1446.08-00
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	• <i>Stock of Members</i>	1502.13-01
	200232028	
	• <i>Loss Disallowance Rule</i>	1502.20-00
	200206050 200209051 200409015 200409030	
	• <i>Consolidated Net Operating Loss Deduction</i>	1502.21-00
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	• <i>Investment Adjustment</i>	1502.32-00
	200215002	
	• <i>Earnings and Profits</i>	1502.33-00
	200225014 200317019	
	• <i>Life and Non-Life</i>	1502.50-00
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	• <i>Filing Requirements</i>	1502.75-00
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	• <i>When Group Remains in Existence</i>	1502.75-10
	200232016 200339008	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
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	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
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	• <i>Alternative Agents of the Group</i>	1502.77-01
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	• <i>Application of Section 382 with Respect to a Consolidated Group</i>	1502.98-00
	200203007	
Section 1503	Computation and Payment of Taxes	1503.00-00
	• <i>Dual Consolidated Loss</i>	1503.04-00
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	• <i>Dual Resident Corporation</i>	1503.04-04
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	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
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	• <i>Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation</i> 200213018	1504.02-01
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
Section 2001	Imposition and Rate of Tax 200411024	2001.00-00
	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032 200341002	2001.02-00
Section 2013	Credit for tax on Prior transfers 200218003	2013.00-00
Section 2031	Definition 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	2031.00-00
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
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	• Method of Election	2032A.08-00
	• <i>Perfecting Elections and Agreements</i> 200234055 200234055 200234055 200234055	2032A.08-04
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
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	• Life Estate 200213014	2033.09-00
Section 2033A	Family-Owned Business Deduction	2033A.00-00
	• 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
Section 2036	Transfers With Retained Life Estate (Included v. Not Included in Gross Estate) 200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200406041 200406042 200406043 200303016 200303016 200345006 200350009 200350010 200404009 200410014	2036.00-00
	• 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
Section 2037	Transfers Taking Effect at Death (Included v. Not Included in Gross Estate) 200213014	2037.00-00
Section 2038	Revocable Transfers (Included v. Not Included in Gross Estate) 200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200406041 200406042 200406043 200303016 200303016 200345006 200350009 200350010 200410014	2038.00-00
	• 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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	• Amount to Be Included 200210009	2039.02-00
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	• Pre-1942 Powers 200205033	2041.01-00
	• General Power v. Not a General Power 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
Section 2042	Proceeds of Life Insurance (Included v. Not Included in Gross Estate) 200303016 200303016 200314009 200404013	2042.00-00
	• Insurance Receivable by Other Beneficiaries	2042.04-00
	• <i>Insurance or Purchase of Decedent's Interest in Business</i> 200214028	<i>2042.04-03</i>
Section 2044	Certain Property for which Marital Deduction was Previously Allowed 200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	2044.00-00
	• Inclusion of Property in which Decedent had Qualifying Income Interest for Life 200406004 200407016 200407016	2044.01-00

	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	2044.01-01
	• Property Treated as Passing From Decedent 200403093	2044.02-00
Section 2053	Expenses, Indebtedness, and Taxes (Deductible v. Not Deductible) 200241044 200241044 200241044	2053.00-00
	• Claims Against the Estate	2053.09-00
	• <i>Claim Extinguished - Effect of Post Death Events</i> 200217022	2053.09-13
Section 2055	Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible) 200204022 200223013 200223014 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200252032 200252032 200306008 200306008 200306009 200306009	2055.00-00
	• 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
	• Modification of Will	2055.09-00
	• <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
	• <i>Unitrusts</i> 200330028	2055.12-05
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Section 9100

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	<ul style="list-style-type: none"> • <i>Issues Related to Statutes Other Than Contained in Internal Revenue Code</i> 9999.92-00 200402007 	
	<ul style="list-style-type: none"> • <i>Substance v. Form Issues Not Contained in Present List</i> 9999.97-00 200226014 200334001 	
	<ul style="list-style-type: none"> • <i>Not Able to Identify Under Present List</i> 9999.98-00 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 200404049 200407019 200407019 	