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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

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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
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200405006 200407008 200407008 200409008 200411010 200411019 200411021
200411031 200411034 200411035

• Spin-Off

355.01-00

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200209047 200212026 200213016 200214014 200214021 200215049 200216006
200217006 200218021 200219025 200220019 200223002 200225005 200227024
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200409018 200411013 200411032 200411033

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200205001 200205034 200206041 200207025 200209018 200211032 200215027
200215034 200217051 200220010 200223007 200226007 200226036 200231006
200231006 200234053 200234053 200234053 200234053 200243028 200243036
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200312011 200312011 200312011 200312011 200312011 200312022 200312022
200312022 200312022 200312022 200312022 200313003 200318046 200323041
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200403019 200403048 200407013 200407013 200409024 200409027 200410001
200410009 200410013 200411035 200411036 200411037

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355.01-02

200202060 200306014 200306014 200332015 200410003

• Active Business

355.03-00

200409008

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355.04-00

200202059 200209018 200211032 200214025 200221009 200227016 200234025
200234025 200234025 200234025 200327051 200250017 200339007 200405009
200411014

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355.05-00

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200403041

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200211019

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<ul style="list-style-type: none"> • <i>Using Stock of Corporation Controlling Acquiring Corporation</i> 	368.01-01
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<ul style="list-style-type: none"> • Stock for Stock (Type "B") 	368.02-00
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<ul style="list-style-type: none"> • Stock for Property (Type "C") 	368.03-00
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Section 1362**Election by Small Business Corporation****1362.00-00**

200202023 200210048 200215035 200217014 200217026 200219023 200220021
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 200333017 200407011 200407011 200407012 200407012

• *Eligible v. Ineligible* 1362.01-00
 200217048 200222009 200344019 200306026 200306026

• *Election After Termination* 1362.01-02
 200218017 200239007 200239007 200239007 200245021

• Late Elections

1362.01-03

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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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200402009 200402019

• *Passive Investment Income*

1362.02-03

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• *S Termination Year*

1362.03-00

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	• Inadvertent Terminations	1362.04-00
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Section 1366	Pass-Thru of Items to Shareholders	1366.00-00
	200207015 200223052 200230030 200230030 200308033 200335034 200308033 200402003	
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders	1367.00-00
	200223052	
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	200401009 200402009 200402019	
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	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	
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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	

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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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	• <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
	200209002 200214023 200305019 200306025 200306025 200307075 200307075	
	200312018 200312018 200312018 200312018 200312018 200312018 200401013	
	200402013 200403017 200403018 200403039 200403074	
	• <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
	200344002 200252070 200252070 200323002	
	• <i>Filing Requirements</i>	1502.75-00
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	200312013 200312013 200312013 200312013 200312013 200312013 200333015	
	200351001 200401008 200411005	
	• <i>When Group Remains in Existence</i>	1502.75-10
	200232016 200339008	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
	200227001 200303056 200303056 200312015 200312015 200312015 200312015	
	200312015 200312015	
	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
	200203007 200210012 200235011 200235011	
	• <i>Alternative Agents of the Group</i>	1502.77-01
	200235011 200235011 200307077 200307077	
	• <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
	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200201028 200201028 200201031 200201031 200203068 200205043 200208023	
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	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	200252060 200252060 200329028	

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	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
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	• 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
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	• Life Estate 200213014	2033.09-00
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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
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
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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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Section 9100

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 200333010

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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 200351001 200401008 200411005 	9100.20-00
<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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	• <i>Ireland</i>	9114.03-19
	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039 200403075 200404029 200404030 200409022	
	• <i>Japan</i>	9114.03-22
	200222011	
	• <i>Luxembourg</i>	9114.03-24
	200409025	
	• <i>Switzerland</i>	9114.03-38
	200201025 200201025 200224025 200332008	
	• <i>United Kingdom</i>	9114.03-42
	200225016	
	• <i>Czech Republic</i>	9114.03-43
	200251003 200251003 200251003	
	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
Section 9214	Leasing Shelter	9214.00-00
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
	200338009	
	• <i>Computer Leasing</i>	9214.04-00
	200209001	
Section 9999	Miscellaneous Issues	9999.00-00
	200220001 200220002	
	• <i>Issues Related to Statutes Other Than Contained in Internal Revenue Code</i>	9999.92-00
	200402007	
	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014 200334001	
	• <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 200412003 200412004 200412005 200412006 200412007 200412008 200412009 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047 200404049 200407019 200407019	