

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.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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	201249011 201250021 201324009	
	• <i>Liquidation Distribution</i>	368.02-02
	201418039 201418046	
	• Stock for Property (Type "C")	368.03-00
	201224006 201228030 201247009 201252014 201324003 201340016 201411002	
	201413003 201418039 201418046 201422004 201424007	
	• <i>Substantially All the Property</i>	368.03-01
	201247009	
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	201203004 201208017 201212001 201213001 201213002 201213005 201214013	
	201215005 201216023 201216027 201219003 201229002 201230007 201232014	
	201232033 201233016 201234009 201236014 201238018 201240013 201240016	
	201244006 201244008 201250004 201251006 201252002 201252017 201306006	
	201306010 201308002 201310023 201312022 201313016 201314001 201315016	
	201325009 201329005 201330002 201330007 201330022 201308002 201330002	
	201330007 201330022 201333007 201335001 201336012 201337003 201337007	
	201338040 201339001 201340009 201341004 201341013 201341026 201347005	
	201349006 201350007 201402002 201402002 201405003 201407005 201409002	
	201409003 201411002 201411012 201412013 201415001 201416005 201418018	
	201418019 201418030 201418039 201418046 201419005 201419010 201419013	
	201422012 201422017 201423012 201424005 201424006 201424008 201424009	
	201424011 201424013 201426004 201426007 201426008 201430002 201433007	
	201435005 201437006 201438009 201441008 201441016 201443017 201445008	
	• Recapitalization (Type "E")	368.05-00
	201308001 201315009 201315020 201315021 201308001 201424010	
	• Change in Identity, etc. (Type "F")	368.06-00
	201201004 201201012 201208019 201228030 201236014 201239003 201250004	
	201252011 201252014 201314003 201316017 201322008 201326006 201328003	
	201330022 201330022 201333007 201339001 201404006 201411002 201418039	
	201418046 201445008	

	• Continuity of Interest Rule 201214013 201224006 201247009	368.08-00
	• <i>Related party Acquisitions</i> 201214013	368.08-03
	• <i>Business Enterprise Continuity</i> 201247009 201314028 201413003	368.08-06
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	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08

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	201201018 201204025 201209015 201211030 201212023 201216047 201224046 201226036 201226037 201228043 201231018 201236035 201240032 201242024 201243016 201243017 201246046 201247020 201301016 201302046 201304013 201308037 201311041 201311042 201313025 201313027 201315035 201318031 201323044 201324025 201308037 201331009 201331010 201343029 201404017 201405030 201405031 201407026 201407027 201410039 201417026 201420025 201428014 201430023 201430030 201434029 201436057 201437026 201440025 201440027 201440032 201447050 201447051 201447052	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	
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	201225020	

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201203034 201204024 201205021 201206023 201206025 201206026 201207013
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 201449010 201450034 201450035 201450036 201450037 201451063 201451064
 201451066 201452023 201452024 201452026 201452028 **201503024 201503025**
201503026

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201318033 201426034 201446030

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201437023

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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013	468A.01-00
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	• Real Property Business 201321021 201427016	469.14-00
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Section 501

Exemption From Tax on Corporations, Certain Trusts, etc. (Exempt v. Not Exempt)

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201204019 201210044 201216040 201217018 201217019 201218041 201219024
201219025 201221023 201224033 201224036 201229001 201229010 201230025
201232036 201233017 201234030 201236032 201242014 201242015 201242017
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201317011 201319031 201322041 201323024 201325017 201333014 201335014
201338052 201340020 201347022 201350044 201407014 201410035 201411037
201411037 201415008 201415010 201417017 201419015 201424024 201429027
201431032 201433016 201433017 201433020 201434022 201434023 201451030
201451033

• Instrumentalities of U.S.
201503016 201503019

501.01-00

• Title-Holding Company
201309014

501.02-00

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501.03-00

201202039 201202040 201203019 201203020 201203021 201203022 201203023
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201225014 201225015 201225016 201225017 201226029 201229001 201229010
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201449001 201450022 201451031 201451034 201451046 201452017 201452019
201452020 201502016 **201503018 201503019 201503021**

• *Employee Benefit Organization (See Also 0501.09-00)*
201203032 201313033 201351025 201428019 201428024

501.03-01

• *Foundations*
201335014 201335023 201411037 201436051

501.03-02

• *Trusts*
201219029 201237019 201306023 201317011 201335014 201447049 201451032
201451035

501.03-03

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Section 1362

Election by Small Business Corporation

1362.00-00

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 201211005 201211006 201211007 201214010 201215004 201216027 201217006
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1362.01-00

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 201234011 201238006 201238007 201252001 201301008 201301011 201310019
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1362.01-03

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