

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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	• Complete Termination of Interest 201228012 201405005	302.03-00
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	• <i>Distribution to which Section 301 Applies</i> 201252008 201330004 201330004	304.01-03
	• Acquisition by Related Corporation (Other Than Subsidiary)	304.02-00

	• <i>Distribution of Property to a Related Person</i> 201418025	336.03-01
	• <i>Disqualified Property</i> 201418025	336.03-02
	• <i>Liquidation to which section 332 Applies</i> 201328003	336.03-05
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	• Loss Disallowance 201310015	337.16-00
	• <i>Basis Reductions on Deconsolidation</i> 201521008 201521008 201521008 201521008 201521008	337.16-01
	• <i>Allowable Worthless Stock Loss</i> 201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	337.16-02
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	• Express Election 201214018 201412012	338.01-00
	• <i>Time in which Election must be made</i> 201206010 201246021 201338011 201437005 201438018 201503007 201510037	338.01-02
	• Qualified Stock Purchase 201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	338.02-00
	• Consistency Rules 201213013 201214012	338.04-00
	• Purchase from Related Corporation 201203004	338.09-00
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election 201203004	338.80-00
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	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008	351.01-00
	• Series of Transactions 201212001 201506008	351.02-00

	• "Property" Defined 201506008	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
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	• Exchange v. Liquidation 201423010	354.01-00
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	201202007 201208017 201213001 201213005 201216027 201228030 201228033 201229002 201232033 201236014 201238018 201240013 201244006 201245020 201252017 201305003 201306010 201310023 201312017 201323017 201325009 201328024 201330002 201330022 201330002 201330022 201333007 201334009 201334032 201337003 201338040 201339001 201340009 201341026 201347005 201349006 201352007 201402002 201402002 201407005 201411012 201416002 201416005 201418018 201418030 201419005 201419010 201419012 201422018 201423012 201424006 201424009 201424013 201426004 201437006 201441009 201441010 201441016 201503006 201505013 201512001 201524005	
	• Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 201440014 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006	355.01-00
	• Split-Off 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005 201512001	355.01-01
	• Split-Up 201402002 201402002 201418018 201423012	355.01-02
	• Non Pro Rata Distributions, etc. 201233016	355.02-00
	• Active Business 201219003 201251006 201333003 201407005 201418039 201418046 201426007 201429006 201436033	355.03-00
	• Five-Year Requirement 201251006 201528016	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00

	• Control 201437013 201527003	355.05-00
	• <i>Distribution of Control</i> 201437013	355.05-01
	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
	• Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007	355.10-00
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	• <i>Exceptions</i> 201230008 201348006 201431002	357.02-02
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	• Exchanges Not Solely in Kind 201423010 201440014	361.01-00
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	• <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001	361.02-02
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	• Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011	362.01-00
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	• Transfer to Foreign Corporations Subject to Section 367(a) 201321018	367.01-00
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	• <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009	367.03-01
	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13

	<ul style="list-style-type: none"> • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201321018 	367.30-00
	<ul style="list-style-type: none"> • Treatment of Distribution Described in Section 367(e) 201348011 201423006 	367.40-00
	<ul style="list-style-type: none"> • <i>Liquidations Under Section 332</i> 201348011 	367.40-02
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	201201012 201212001 201213019 201213021 201214013 201216027 201224006 201228030 201236014 201238018 201239003 201240017 201247009 201249012 201252017 201308001 201308017 201308018 201310023 201312017 201314003 201325009 201330022 201308001 201308017 201308018 201330022 201341026 201349006 201402002 201402002 201404006 201406005 201416002 201419005 201424005 201424006 201424009 201424011 201426004 201512001	
	<ul style="list-style-type: none"> • Statutory Merger or Consolidation (Type "A") 201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002 201423010 201436034 201438009 201505012 	368.01-00
	<ul style="list-style-type: none"> • Stock for Stock (Type "B") 201249011 201250021 201324009 	368.02-00
	<ul style="list-style-type: none"> • <i>Liquidation Distribution</i> 201418039 201418046 	368.02-02
	<ul style="list-style-type: none"> • Stock for Property (Type "C") 201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007 	368.03-00
	<ul style="list-style-type: none"> • <i>Substantially All the Property</i> 201247009 	368.03-01
	<ul style="list-style-type: none"> • Assets for Control of Transferee (Type "D") 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 201512001 201524005 201528006 	368.04-00
	<ul style="list-style-type: none"> • Recapitalization (Type "E") 201308001 201315009 201315020 201315021 201308001 201424010 	368.05-00
	<ul style="list-style-type: none"> • Change in Identity, etc. (Type "F") 201201004 201201012 201208019 201228030 201236014 201239003 201250004 201252011 201252014 201314003 201316017 201322008 201326006 201328003 201330022 201330022 201333007 201339001 201404006 201411002 201418039 201418046 201445008 201511020 201511020 	368.06-00
	<ul style="list-style-type: none"> • 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
	• <i>Historic Business Assets</i> 201224006	368.08-07
	• <i>Transfers to Controlled Corporations</i> 201214013 201224006 201234009 201240016 201424007	368.08-08
	• Plan of Reorganization 201411002	368.09-00
	• <i>Several Steps</i> 201252014 201411002	368.09-01
	• Liquidation v. Reorganization 201505012	368.12-00
	• Transactions Involving Two or More Investment Companies 201247009	368.13-00
	• Transfer by Corporation in Title 11 Case (Type "G") 201208036 201230020 201523001	368.14-00
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	• Method of Accounting 201237012 201343012	381.04-00
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	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038	382.02-05
	• Value of Old Loss Corporation 201435003	382.05-00
	• Ownership Change 201350006	382.07-00
	• <i>Segregation Rules</i> 201350006 201451015	382.07-05
	• Definitions and Special Rules 201215007 201403007 201403007	382.11-00
	• <i>5-Percent Shareholder</i> 201215007 201403007 201403007	382.11-09
	• Operating Rules 201322032 201335012 201443009 201443009	382.12-00
	• <i>Contributions to Capital</i> 201350006	382.12-01
	• <i>Title 11 or Similar Case</i> 201306003 201322032 201328027 201435003	382.12-08
	• <i>Election Out</i> 201519004	382.12-13

	<ul style="list-style-type: none"> • <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009 	382.12-16
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	<ul style="list-style-type: none"> • Debt v. Equity 201230008 201323021 	385.01-00
	<ul style="list-style-type: none"> • New Financial Products 201209006 201226026 	385.03-00
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	201205022 201234036 201238031 201242019 201242020 201338028	
	<ul style="list-style-type: none"> • Impossibility of Diversion 	401.01-00
	<ul style="list-style-type: none"> • <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025 	401.01-03
	<ul style="list-style-type: none"> • Impossibility of Diversion 201228055 	401.03-00
	<ul style="list-style-type: none"> • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027 	401.04-00
	<ul style="list-style-type: none"> • Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024 	401.06-00
	<ul style="list-style-type: none"> • <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028 	401.06-01
	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 	401.06-02
	<ul style="list-style-type: none"> • Commencement of Benefits Under Qualified Trusts 201221033 	401.11-00
	<ul style="list-style-type: none"> • Cash or Deferred Arrangements 201417025 201527042 	401.29-00
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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 201511038 201511038 201522012 201524030 201528043	
	<ul style="list-style-type: none"> • Exempt Trust 201417025 	402.01-00
	<ul style="list-style-type: none"> • Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055 201452027 201502021 201505046 	402.03-00
	<ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 201431037 201527042 	402.06-00
	<ul style="list-style-type: none"> • Unrealized Appreciation of Employer's Securities 201242019 201427024 	402.07-00

	<ul style="list-style-type: none"> • Rollover Contributions 	402.08-00
	201211031 201215015 201224043 201233021 201233022 201234034 201305015 201323040 201330047 201330047 201341038 201346013 201403020 201403025 201418063 201419020 201419021 201420026 201426032 201442070 201443029 201443030 201445028 201446031 201446032 201446038 201448033 201452022 201452025 201505045 201514020 201521022 201521022 201521022 201521022 201521022 201524027	
	<ul style="list-style-type: none"> • <i>By a Surviving Spouse</i> 	402.08-05
	201523019 201523020	
	<ul style="list-style-type: none"> • Tax on Lump Sum Distributions 	402.09-00
	201241019	
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	201230030	
	<ul style="list-style-type: none"> • Non-Forfeitable Rights 	403.03-00
	201345036 201451062 201501026	
	<ul style="list-style-type: none"> • Rollover Amounts 	403.05-00
	201212023 201224043 201323040 201419021 201524027	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	
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	201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	
	<ul style="list-style-type: none"> • Exclusive Benefit of Individual or His Beneficiary 	408.01-00
	201225020	

• Rollover Contributions

408.03-00

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201528042

	• Distributions 201318033 201426034 201446030	408.06-00
	• Prohibited Transactions 201437023	408.07-00
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201217021	
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<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
201210041 201317012 201328035 201445015 201451037	
<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
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201337017	
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201204020 201340021 201343028	
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201232034 201236033 201246041 201251018 201310045 201325017 201327018 201350047 201414024 201417017 201420020 201523022	
<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 	501.03-22
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<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
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<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
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<ul style="list-style-type: none"> • Performance of Particular Services for Members 	501.06-01
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<ul style="list-style-type: none"> • Social Clubs 	501.07-00
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201429016 201435002 201437005 	9100.07-00
<ul style="list-style-type: none"> • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 	9100.09-00
<ul style="list-style-type: none"> • Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 	9100.10-00
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 	9100.15-00
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 	9100.17-00
<ul style="list-style-type: none"> • Extension of Time For Filing Return 201442018 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201507003 201514007 201524008 201527036 	9100.20-00
<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011 	9100.21-00

• Other	9100.22-00
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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00

• Not Able to Identify Under Present List

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