

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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	<ul style="list-style-type: none"> • Stock Dividends 	305.01-00
	201304002 201404005 201446013 201447019 201516047	
	<ul style="list-style-type: none"> • Distributions in Lieu of Money 	305.03-00
	201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050	
	<ul style="list-style-type: none"> • Disproportionate Distributions 	305.04-00
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	<ul style="list-style-type: none"> • Section 306 Stock v. Not 306 Stock 	306.01-00
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	<ul style="list-style-type: none"> • With Respect to its Stock 	311.01-00
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	<ul style="list-style-type: none"> • Allocation in Separations 	312.09-00
	201240017 201249012 201330002 201330002 201527003	
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	201247010	
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	<ul style="list-style-type: none"> • Nonrecognition of Gain or Loss 	332.01-00
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	<ul style="list-style-type: none"> • Debts of Parent to Subsidiary 	332.07-00
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	<ul style="list-style-type: none"> • Liquidation in a Reorganization 	336.03-00

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	• <i>Reelection</i> 201231006 201308023 201308023 201344007 201347016 201429015 201433002 201444023 201504002 201509027 201511017 201511017 201517004	911.11-03
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	• <i>Commodities Transactions</i> 201330006 201330006	954.02-06
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	• Amount Realized 201221004 201525010 201525010 201525010 201525010	1001.02-00
	• <i>Property Differing Materially</i> 201443004 201443004 201516022 201516023	1001.02-07
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201516054 201519016 201527019

• Eligible v. Ineligible**1362.01-00**

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201418044 201418045 201425008 201443006 201443006 201443014 201443014
201451016 201451019 201515013 201516003 201516009 201519016 201528017

• Shareholder Consent**1362.01-01**

201516009 201528017

• Election After Termination**1362.01-02**

201206009 201217009 201312023 201320012

• Late Elections**1362.01-03**

201201006 201202016 201203009 201203011 201204007 201207004 201208015
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201414012 201418036 201420001 201420003 201422020 201425008 201436004
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201523010 201524019 201524023 201528019

• Termination of Election**1362.02-00**

201201006 201205002 201206009 201217009 201226013 201232023 201237001
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201434013 201434014 201443014 201443014 201444007 201450014 201508002
201523008 201526006

• *Ceases to be Small Business Corporation* 1362.02-02
 201206009 201217009 201252001 201324004 201330017 201330018 201330017
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 201516001 201516002

• *Passive Investment Income* 1362.02-03
 201223007 201226013 201229007 201232023 201244002 201248001 201306004
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 201523005 201523008 201528028

• *S Termination Year* 1362.03-00
 201507011

• *Inadvertent Terminations* 1362.04-00
 201201005 201201006 201201009 201202002 201202003 201203002 201203007
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 201528028 201528037 **201530002 201530003 201530016**

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 201327009 201333008 201429025

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	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009 201418033 201418043		
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007 201507006 201524016 201528007	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201350007 201441010	1502.19-00	
	• Consolidated Net Operating Loss Deduction 201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004 201418016 201418020 201418033 201418043 201423003 201424001 201424015 201426024 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201434001 201438004 201438019 201442013 201444015 201448001 201503008 201521007 201521007 201521007 201521007 201521007 201523011 201527038 201530015	1502.21-00	
	• Investment Adjustment 201213013 201214012 201339001 201411007 201430002	1502.32-00	
	• Earnings and Profits 201411007	1502.33-00	
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	• Filing Requirements 201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 201442018 201507003 201514007 201524008 201527036 201529001	1502.75-00	
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	201218003 201223012 201233008 201235006 201322025 201330033 201330033 201345004 201345026 201345027 201345028 201417001 201417002 201429009 201432005 201433006 201434004 201434005 201436003 201442042 201442043 201442044 201442045 201442046 201443004 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509009 201509010 201509011 201509012 201509013 201509014 201509015 201509016 201509017 201509018 201510009 201510010 201510011 201510012 201510013 201510014 201510015 201510016 201510017 201510018 201510019 201510020 201510021 201510022 201510023 201511002 201511002 201511003 201511003 201511004 201511005 201511005 201511006 201511006 201511007 201511007 201511008 201511008 201511009 201511009 201511010 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201525001 201525001 201525001	
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<ul style="list-style-type: none"> • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001 	9100.09-00
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<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016 	9100.17-00
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<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011 	9100.21-00

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