

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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	• <i>Matching of Deduction and Payee Income</i> 201228035	267.02-01
	• <i>Payments to Foreign Persons</i> 201228035 201334037	267.02-03
	• Special Rules Applicable to Controlled Groups: In General	267.07-00
	• <i>Controlled Group Defined</i> 201405009	267.07-01
	• <i>Deferral of Loss from Sale or Exchange Between Members</i> 201203004 201323005 201334006 201419011 201603002	267.07-02
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	• Substantiation 201246031	274.08-00
	• Percentage Disallowance for Meals and Entertainment Deductions 201219021	274.14-00
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	• Federal Income 201306018	275.01-00
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	• Definitions	280G.01-00
	• <i>Parachute Payment</i> 201519017	280G.01-01
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	• Dividend in Property	301.01-00
	• <i>Form v. Substance</i> 201552027	301.01-07
	• Liquidation v. Reorganization 201350001	301.04-00
	• Constructive Dividend 201350001	301.07-00

Section 302	Distributions in Redemption of Stock 201202010 201202020 201207002 201328025 201330017 201330018 201330017 201330018 201352007 201405005 201444007	302.00-00
	• Disproportionate Redemption of stock 201202010 201202020 201236025	302.02-00
	• Complete Termination of Interest 201228012 201405005	302.03-00
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	• Acquisition by Subsidiary	304.01-00
	• <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>Section 304 v. Section 351</i> 201228034	304.02-01
	• Control Requirement Met 201601001	304.03-00
Section 305	Distributions of Stock and Stock Rights (301 Distribution v. Tax Free Distribution) 201247004 201306012 201306013 201306014 201308001 201312028 201308001 201333007 201404005 201426019 201447019 201448016 201505035 201516047 201544015 201550017	305.00-00
	• Stock Dividends 201304002 201404005 201446013 201447019 201516047 201537020	305.01-00
	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050 201536016 201544015 201552011 201607003	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013 201537020 201604008	305.04-00
	• Deemed Distributions 201604008	305.13-00
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	• Section 306 Stock v. Not 306 Stock 201308001 201308001	306.01-00
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	• With Respect to its Stock 201405005	311.01-00
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	• Computations of Earnings and Profits 201601001	312.01-00
	• Allocation in Separations 201240017 201249012 201330002 201330002 201527003	312.09-00
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	• Redemption of Stock v. Not a Redemption 201247010	317.02-00

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	• Year Liquidation Occurs 201228023	331.04-00
	• Form v. Substance 201252008	331.07-00
Section 332	Complete Liquidation of Subsidiaries 201228030 201228033 201236014 201240017 201249012 201252014 201308002 201328003 201308002 201333007 201350001 201352007 201404002 201406005 201411002 201418039 201418046 201433007 201441010 201443017 201445008 201452016 201504007 201511001 201511001 201512001 201528006 201535007 201537018 201607003	332.00-00
	• Nonrecognition of Gain or Loss 201213018 201228030 201236014 201308002 201314001 201315016 201308002 201339001 201412013 201415001 201603002	332.01-00
	• Debts of Parent to Subsidiary 201213018	332.07-00
Section 336	Gain or Loss Recognized on Property Distributed in Complete Liquidation 201237017 201418025 201511020 201511020	336.00-00
	• Liquidation in a Reorganization	336.03-00
	• <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
	• Stock Sales and Distributions Treated as Asset Transfers 201546011	336.05-00
Section 337	Gain or Loss on Sale or Exchange in Connection With Certain Liquidations (UIL for Transaction Prior to 1986 Act Effective Dates) 201404004 201536004	337.00-00
	• Section 332 Liquidations 201404004	337.10-00
	• Loss on Stock of Subsidiary 201606017 201606025	337.13-00
	• Conversion to Tax Exempt	337.14-00
	• <i>Transfer of Substantially All Assets to Tax Exempt</i> 201404004	337.14-01
	• Loss Disallowance 201310015 201606017 201606025	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 201530017 201534007	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
Section 341	Collapsible Corporations 201209025	341.00-00
Section 351	Transfer to Corporation Controlled by Transferor 201201012 201212001 201214014 201224006 201228030 201232030 201232033 201240017 201249012 201250004 201252002 201252014 201312017 201314001 201330002 201330002 201333007 201348006 201350001 201350007 201411006 201412013 201415001 201416002 201422004 201424007 201424010 201431002 201436033 201437007 201437013 201438009 201446019 201505012 201506008 201511015 201511015	351.00-00
	• Control v. No Control by Transferor 201224006 201242007 201306006 201326014 201333007 201506008 201601001	351.01-00
	• Series of Transactions 201212001 201506008 201531014	351.02-00
	• "Property" Defined 201506008 201552026	351.05-00
	• Constructive Exchange 201350001	351.11-00
	• Section 351 v. Section 304 (See Also 0304.01-01) 201228034	351.12-00
	• Investment Company Exception 201547003	351.13-00
	• Exceptions 201552026	351.15-00
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Section 355**Distribution of Stock and Securities of a Controlled Corporation****355.00-00**

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 201535007
201537018 201601001 201603005 201603006 201603020

• Spin-Off**355.01-00**

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
201535006 201535007 201537018 201538015 201542004 201603005 201603006
201603020 201605016 201607003

• Split-Off**355.01-01**

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

• Split-Up**355.01-02**

201402002 201402002 201418018 201423012

• Non Pro Rata Distributions, etc.**355.02-00**

201233016

• Active Business**355.03-00**

201219003 201251006 201333003 201407005 201418039 201418046 201426007
201429006 201436033 201531014 201535007 201542004 201551009 201605016
201606014 201607003

• Five-Year Requirement**355.03-01**

201251006 201528016

• Business Purpose**355.04-00**

201308017 201308018 201308017 201308018

• Control**355.05-00**

201437013 201527003

• Distribution of Control**355.05-01**

201437013 201605016

• Distributions Within a Consolidated Group**355.09-00**

201305003 201352007 201445008

	<ul style="list-style-type: none"> • Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled 201249011 201250021 201324009 201505007 201601009 201603005 201603006 	355.10-00
Section 356	Receipt of Additional Consideration--Boot (Gain Recognized v. Not Recognized) 201424017 <ul style="list-style-type: none"> • Securities as "Other Property" 201527003 	356.00-00
Section 357	Assumption of Liability (Gain Recognized v. Not Recognized) <ul style="list-style-type: none"> • Liabilities in Excess of Basis • <i>Exceptions</i> 201230008 201348006 201431002 201542004	357.00-00 357.02-00 357.02-02
Section 358	Basis to Distributees <ul style="list-style-type: none"> • Allocation of Basis 201411006 201437007	358.00-00 358.02-00
Section 361	Nonrecognition of Gain or Loss to Corporations (Recognized v. Not Recognized) 201228033 201409003 201504007 201511001 201511001 201516014 201542004 <ul style="list-style-type: none"> • Exchanges Not Solely in Kind 201423010 201440014 • Distributions 201607003 • <i>Certain Transfers to Creditors</i> 201228033 201409003 201511001 201511001 201537004 201601001	361.00-00 361.01-00 361.02-00 361.02-02
Section 362	Basis to Corporations 201411006 201418013 201418034 201418041 201418042 201441014 201502001 201502002 201505028 <ul style="list-style-type: none"> • Property Acquired in Reorganizations and Transfers by Controlling Stockholders 201418013 201418041 201418042 201505028 201521011 201521011 201521011 201521011 201521011 201545013 	362.00-00 362.01-00
Section 367	Foreign Corporations 201348011 201432002 <ul style="list-style-type: none"> • Transfer to Foreign Corporations Subject to Section 367(a) 201321018 • Treatment of Transfers of Stock or Securities to Foreign Corporations 201321018 • <i>Reorganizations Described in Section 368(a)(1)(B)</i> 201249011 201250021 201324009 • <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018 • Transfer of Foreign Branch with Previously Deducted Losses Under Section 367(a) • <i>Anti-Abuse Rule</i> • Transfers of Intangible Property to Foreign Corporations Under Section 367(d) 201530020 201321018	367.00-00 367.01-00 367.03-00 367.03-01 367.03-13 367.06-00 367.06-07 367.30-00

Section 368	• Treatment of Distribution Described in Section 367(e)	367.40-00
	201348011 201423006	
	• Liquidations Under Section 332	367.40-02
	201348011 201606006	
	Definitions Relating to Corporate Reorganizations	368.00-00
	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	
	• Statutory Merger or Consolidation (Type "A")	368.01-00
	201213001 201213019 201213021 201228033 201232033 201252002 201252014	
	201312017 201314008 201314028 201326006 201333007 201350007 201404002	
	201423010 201436034 201438009 201505012 201535007	
	• Stock for Stock (Type "B")	368.02-00
	201249011 201250021 201324009 201603020	
	• Liquidation Distribution	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	
	• Substantially All the Property	368.03-01
	201247009	
	• Assets for Control of Transferee (Type "D")	368.04-00
	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 201531014 201537018 201603020 201607003	
	• 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 201511020 201511020	
	• Continuity of Interest Rule	368.08-00
	201214013 201224006 201247009	
	• Related party Acquisitions	368.08-03
	201214013	

	• <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
Section 381	Carryovers in Certain Corporate Acquisitions (Allowed v. Not Allowed)	381.00-00
	• Method of Accounting 201237012 201343012	381.04-00
Section 382	Limitation on Net Operating Loss Carry-forwards and Built-in Losses Following Ownership Changes 201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009 201549010	382.00-00
	• Scope of Section 382 Limitation	382.02-00
	• <i>Closing of the Books</i> 201418038 201545014	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> 	382.12-16
	201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	
Section 385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	385.00-00
	<ul style="list-style-type: none"> • Debt v. Equity 	385.01-00
	201230008 201323021	
	<ul style="list-style-type: none"> • New Financial Products 	385.03-00
	201209006 201226026	
Section 401	Qualified Pension, Profit-Sharing, and Stock Bonus Plan	401.00-00
	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>Exclusive Benefit of Employees or Their Beneficiaries</i> 	401.01-01
	201538022	
	<ul style="list-style-type: none"> • <i>Definitely Determinable Benefits Under a Pension Plan</i> 	401.01-03
	201501025	
	<ul style="list-style-type: none"> • Impossibility of Diversion 	401.03-00
	201228055	
	<ul style="list-style-type: none"> • Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 	401.04-00
	201440027 201605006	
	<ul style="list-style-type: none"> • <i>Discrimination in Availability of Form of Benefit</i> 	401.04-03
	201605006	
	<ul style="list-style-type: none"> • Required Distributions 	401.06-00
	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	
	<ul style="list-style-type: none"> • <i>In General</i> 	401.06-01
	201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	
	<ul style="list-style-type: none"> • <i>Employee Dies Before Entire Interest Distributed</i> 	401.06-02
	201202042 201208039 201210045 201320021	
	<ul style="list-style-type: none"> • Commencement of Benefits Under Qualified Trusts 	401.11-00
	201221033	
	<ul style="list-style-type: none"> • Cash or Deferred Arrangements 	401.29-00
	201417025 201527042 201532036 201601012	
Section 402	Taxability of Beneficiary of Employee's Trust (Time and Manner of Taxation)	402.00-00
	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 201529016 201531024 201532040 201532042 201533023 201537029 201537030 201537031 201547008 201549031 201549032 201603043 201608021	
	<ul style="list-style-type: none"> • Exempt Trust 	402.01-00
	201417025	

	<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 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 201535026 201539036 201543022 	402.08-00
	<ul style="list-style-type: none"> • <i>Reorganization Payments</i> 201535025 	402.08-03
	<ul style="list-style-type: none"> • <i>By a Surviving Spouse</i> 201523019 201523020 	402.08-05
	<ul style="list-style-type: none"> • Tax on Lump Sum Distributions 201241019 	402.09-00
Section 403	Taxation of Employee Annuities (Taxable v. Not Taxable) 201230030	403.00-00
	<ul style="list-style-type: none"> • Non-Forfeitable Rights 201345036 201451062 201501026 	403.03-00
	<ul style="list-style-type: none"> • Annuities Purchased by Section 501(c)(3) Organizations or Public Schools 201538020 	403.04-00
	<ul style="list-style-type: none"> • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 	403.05-00
Section 404	Deduction for Contributions of Employer to an Employee's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan (Deduct. v. Not Deduct.) 201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	404.00-00
Section 404A	Deduction for Certain Foreign Deferred Compensation Plans 201540015	404A.00-00
Section 408	Individual Retirement Accounts 201208039 201405032 201405033 201405034 201423043 201431038 201439006 201451065	408.00-00
	<ul style="list-style-type: none"> • Exclusive Benefit of Individual or His Beneficiary 201225020 	408.01-00

• Rollover Contributions

408.03-00

201203034 201204024 201205021 201206023 201206025 201206026 201207013
 201208040 201208041 201209022 201209023 201210046 201211032 201211033
 201212021 201212022 201215016 201216049 201216050 201218025 201218026
 201218027 201218040 201219035 201219039 201221035 201221036 201221037
 201224047 201225021 201225022 201225023 201226034 201226035 201227009
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<ul style="list-style-type: none"> • Agriculture and Horticulture Organizations 	501.05-01
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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"> • Professional Associations (See Also 0501.03-11) 	501.06-03
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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"> • <i>Business with Nonmembers</i> 201204018 201219032 201414029 201428009 201428020 201428027 201430019 201515035 201517016 201517017 201605021 	501.07-05
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<ul style="list-style-type: none"> • <i>Mutual or Cooperative Electric Companies</i> 201241012 201340017 201423028 	501.12-03
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<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies</i> 201404012 	501.31-01
<ul style="list-style-type: none"> • Income Inures v. does Not Inure to Private Individual 201202038 201202039 201203024 201203025 201204019 201204021 201205010 201205012 201209011 201209012 201209013 201210042 201211025 201211026 201213030 201213031 201215012 201215013 201217019 201218021 201219028 201219032 201226029 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234030 201241011 201242015 201244021 201247018 201250025 201250027 201250029 201252024 201252026 201302040 201302041 201303017 201303019 201303020 201305011 201305012 201305013 201307014 201308032 201310046 201310049 201311029 201311030 201311033 201313032 201314045 201314048 201314049 201315029 201323028 201323035 201326019 201330037 201330043 201308032 201330037 201330043 201337017 201350047 201403018 201403018 201410035 201411038 201411039 201417017 201419019 201424024 201428022 201428026 201428027 201433019 201433020 201443021 201443022 201451043 201451045 201502017 201504017 201511026 201511026 201514011 201515037 201519033 201519034 201519035 201529012 201533014 201545028 201545029 201548021 201548025 201604018 	501.32-00
<ul style="list-style-type: none"> • <i>Distribution of Assets to Private Individuals</i> 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201308032 201330043 201403018 201403018 201411039 201428026 201440021 201502017 201504017 201511026 201511026 201519035 201525012 201525012 201525012 201545029 201548025 	501.32-01

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<ul style="list-style-type: none"> • "Exclusively" Test 	501.35-00
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<ul style="list-style-type: none"> • <i>Publishing Activities, Radio, Television, etc.</i> 	501.36-03
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<ul style="list-style-type: none"> • <i>Fund Raising (See also 0512.06-00)</i> 	501.36-04
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<ul style="list-style-type: none"> • <i>"Action" Organizations</i> 	501.38-01
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<ul style="list-style-type: none"> • <i>Electing Expenditure Test</i> 	501.38-02
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	201206018 201219024 201251019 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027	
	• Organizations Subject to Tax 201406019	511.01-00
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	201208038 201209014 201218014 201218015 201223021 201250025 201251019 201306023 201311032 201311036 201321024 201321025 201323029 201328035 201406020 201407022 201409009 201413012 201422027 201423027 201423030 201425016 201426029 201430017 201434025 201440022 201441019 201451044 201501014 201503018	
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	• Modifications 201409009 201435017 201441018 201503018 201603032	512.10-00
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	201219024 201219031 201250025 201251019 201320023 201322054 201406020 201413012 201417018 201422027 201423027 201423030 201430018 201440023 201445015 201543017 201603032	
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	201418061 201422027 201430017 201434024 201434026	
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	<ul style="list-style-type: none"> • Rents From Real Property 201206001 201225008 201225009 201250003 201250008 201301007 201320001 201320002 201334033 201341015 201450017 201549013 	856.04-00
	<ul style="list-style-type: none"> • Treatment of Wholly Owned Subsidiaries 201210021 201214002 201232011 201311009 201345021 201424016 201426017 201432011 201433001 201452013 201511019 201511019 201516018 201521015 201521015 201521015 201521015 201521015 201527016 201530005 201532006 201533005 201533006 201539007 201539008 201550025 201552009 	856.07-00
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	<ul style="list-style-type: none"> • Allocation and Apportionment of Interest Expense (In General) 201320017 201335008 201423001 201505036 	861.09-00
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	<ul style="list-style-type: none"> • <i>Asset Method of Apportionment</i> 201210019 201210020 201223001 201320017 201335008 201505036 	861.09-06
	<ul style="list-style-type: none"> • <i>Fair Market Value Method</i> 201320017 201335008 201423001 201505036 	861.09-07
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201203006 201216027 201232003 201233014 201237015 201238018 201238019
201238020 201238021 201238022 201238023 201238024 201243007 201243008
201301004 201302004 201302005 201302006 201310022 201314003 201322016
201322036 201325008 201341009 201414006 201419009 201426004 201436039
201442016 201447007 201450012 201604009 201604010 **201608007**

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00
201201006 201218005 201237014 201250018 201314003 201314008 201322036
201338039 201433014 201523012 201523013 201604011 **201608007**

• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02
201205002 201208013 201218005 201237014 201250013 201250018 201338039
201424021 201426001 201523012 201523013 201525009 201525009 201525009
201525009 201528037 201544006 201546003 201546004 201604011

• *Non-Resident Alien as Shareholder* 1361.01-03
201312023 201545015

• *More than One Class of Stock* 1361.01-04
201207002 201214001 201218004 201234001 201236003 201309003 201314014
201314031 201322036 201326012 201328025 201341014 201444020 201444021
201506003 201518008 201528025 201538009 201607001 **201608006 201608007**

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201216034 201224013 201226019 201232003 201238017 201419009 201604009
201604010

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201216025 201216034 201252007

• *Qualified Subchapter S Trusts* 1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017
201301004 201302004 201302005 201302006 201313002 201322016 201327009
201330012 201330012 201341003 201341009 201347014 201414006 201419009
201436039 201447007 201528020 201545015 201549001

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201201006 201224013 201238017 201341003 201422006 201436006 201436007
201511014 201511014 201545003 201545015 201545015 201546001 201549001
201549002 201549003

• *Qualified Subchapter S Subsidiary* 1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003
201237015 201238019 201238020 201238021 201238022 201238023 201238024
201242006 201243007 201243008 201247007 201301003 201306009 201306020
201310022 201314003 201320011 201325008 201326014 201328019 201337004
201426004 201442016 201442041 201444033 201444034 201444035 201444036
201444037 201450012 201516042 201516043 201516044 201516045 201516046
201527006 201531001 201536015 201540005 201544022 201549001 201550003
201550004 201604011 **201608002**

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Election by Small Business Corporation

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201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
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201310035 201311005 201311017 201314030 201316012 201320008 201322006
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201418008 201418044 201418045 201420002 201425003 201425008 201426011
201429001 201431006 201437009 201442038 201442047 201443006 201443006
201443014 201443014 201444007 201447009 201503004 201507011 201516029
201516054 201519016 201527019 201537001 201538010 201539019 201544020
201549017 201550001 201603015 201604005 201604006 **201608007**

• *Eligible v. Ineligible*

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201338012 201346004 201348001
201418044 201418045 201425008 201443006 201443006 201443014 201443014
201451016 201451019 201515013 201516003 201516009 201519016 201528017
201537001 **201608007**

• *Shareholder Consent*

1362.01-01

201516009 201528017 201539019

• *Election After Termination*

1362.01-02

201206009 201217009 201312023 201320012 201550022

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1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
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201550022 201603001 201604006

<ul style="list-style-type: none"> • Termination of Election 	1362.02-00
201201006 201205002 201206009 201217009 201226013 201232023 201237001 201238017 201243009 201252001 201306004 201306005 201320008 201337001 201345021 201418008 201420002 201432006 201434010 201434011 201434012 201434013 201434014 201443014 201443014 201444007 201450014 201508002 201523008 201526006 201538010	
<ul style="list-style-type: none"> • <i>Ceases to be Small Business Corporation</i> 	1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017 201330018 201426018 201432006 201443014 201443014 201444007 201508002 201516001 201516002	
<ul style="list-style-type: none"> • <i>Passive Investment Income</i> 	1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004 201306005 201310008 201320008 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201330010 201330010 201350005 201351013 201420002 201426010 201441013 201450014 201515011 201516015 201519008 201519018 201523004 201523005 201523008 201528028 201538010 201541003 201541003	
<ul style="list-style-type: none"> • S Termination Year 	1362.03-00
201507011	

	<ul style="list-style-type: none"> • Inadvertent Terminations 	1362.04-00
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- Section 59(e) 9100.02-00
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- *ITC Expenditures* 9100.02-04
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- Section 146; Volume Cap 9100.03-00
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<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
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