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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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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 317-6840.

Department of the Treasury
Internal Revenue Service

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Section 368

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201252017 201308001 201308017 201308018 201310023 201312017 201314003
201325009 201330022 201308001 201308017 201308018 201330022 201341026
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201424006 201424009 201424011 201426004 201512001 201746022 201839006

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201312017 201314008 201314028 201326006 201333007 201350007 201404002
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201244006 201244008 201250004 201251006 201252002 201252017 201306006
201306010 201308002 201310023 201312022 201313016 201314001 201315016
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<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 201433018 	501.03-32
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<ul style="list-style-type: none"> • <i>Local Associations of Employees</i> 201321033 201321035 201321036 201321038 201323027 201323032 201443020 201736026 201810010 	501.04-01
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Section 1361

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1361.00-00

201203006 201216027 201232003 201233014 201237015 201238018 201238019
201238020 201238021 201238022 201238023 201238024 201243007 201243008
201301004 201302004 201302005 201302006 201310022 201314003 201322016
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201426004 201436039 201442016 201447007 201450012 201604009 201604010
201608007 201610012 201614002 201614003 201614019 201634019 201650007
201735019 201740006 201810003 201815003 201819002 201820001 201820009
201825018 201831001 201849005 201849006

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201201006 201218005 201237014 201250018 201314003 201314008 201322036
201338039 201433014 201523012 201523013 201604011 201608007 201735019
201747006 201750002 201825018 201831001 201837012 201845013

• *Shareholder Not an Individual or Permitted Trust or Estate* 1361.01-02
201205002 201208013 201218005 201237014 201250013 201250018 201338039
201424021 201426001 201523012 201523013 201525009 201528037 201544006
201546003 201546004 201604011 201735019 201743006 201815003 201831001
201845003 201845004 201845005

• *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 201612002 201634006 201341014
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201608006 201608007 201633017 201634006 201751007 201813001 201813002
201813003 201815003 201825018

• *Ineligible Corporation* 1361.01-05
201849006

• *Certain Trusts Permitted as Shareholders* 1361.03-00
201216034 201224013 201226019 201232003 201238017 201419009 201604009
201604010 201650007 201819002 201820001 201820009 201837012

• *Grantor Trusts* 1361.03-01
201216025 201216034 201252007

• *Qualified Subchapter S Trusts* 1361.03-02
201203011 201225005 201232003 201232027 201233014 201235008 201238017
201301004 201302004 201302005 201302006 201313002 201322016 201327009
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201610012 201614002 201614003 201614019 201634019 201639010 201639011
201639012 201644006 201644007 201650007 201733001 201823003 201830004
201833010 201846001

• *Electing Small Business Trusts* 1361.03-03
201201006 201224013 201238017 201341003 201422006 201436006 201436007
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201819002 201820001 201820009 201824002 201824003 201834007 201834008
201834009 201837012 201845008

• Qualified Subchapter S Subsidiary 1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003
201237015 201238019 201238020 201238021 201238022 201238023 201238024
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201310022 201314003 201320011 201325008 201326014 201328019 201634005
201634006 201701011 201701012 201701013 201337004 201426004 201442016
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201728016 201740006 201740007 201740013 201750001 201750002 201810003
201815003 201824007 201837002 201849005 201849006

Section 1362

Election by Small Business Corporation

1362.00-00

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
201322016 201322036 201324011 201328004 201328026 201328029 201330017
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201633005 201633029 201634001 201634003 201634004 201634005 201634007
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201823002 201831008 201839011 201845011 201849005 201849006

• Shareholder Consent 1362.01-01
201634003 201634004 201516009 201528017 201539019 201610005 201634003
201634004 201638003 201714018 201724021 201801004 201804001 201815003
201824004 201831008

• *Election After Termination* 1362.01-02
201206009 201217009 201312023 201320012 201550022 201645007 201702014
201709015 201710017 201710021 201710022 201729016 201732020 201801008
201839011 201845011

• *Late Elections* 1362.01-03
201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
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• *Termination of Election* 1362.02-00
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201831005 201846001 201848004

• *Ceases to be Small Business Corporation* 1362.02-02
201206009 201217009 201252001 201324004 201330017 201330018 201330017
201330018 201426018 201432006 201443014 201444007 201508002 201516001
201516002 201644007 201702014 201709015 201710017 201710021 201710022
201729016 201730021 201732020 201737005 201751007 201801008 201811001
201824001 201824002 201824003 201845008 201846001

• *Passive Investment Income* 1362.02-03
201223007 201226013 201229007 201232023 201244002 201248001 201306004
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201441013 201450014 201515011 201516015 201519008 201519018 201523004
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201722019 201738011 201827010 201831005 201848004

• S Termination Year
201507011 201706013

1362.03-00

• Inadvertent Terminations

1362.04-00

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	• <i>Limited Partners</i> 201436049 201640014	1402.01-03
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00
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	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
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	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010	1502.19-00	

• Consolidated Net Operating Loss Deduction	1502.21-00
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 201632002 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 201523011 201527038 201530015 201532004 201532030 201544021 201601010 201605018 201610010 201610011 201611005 201613013 201616006 201620009 201628003 201630003 201630004 201636016 201637002 201637003 201644005 201651011 201703010 201717039 201717040 201738005 201752007 201817017 201825002 201825015 201837003	
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201213013 201214012 201339001 201411007 201430002 201550028 201641019	
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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 201533004 201541006 201542005 201548016 201550033 201601007 201606019 201631004 201648012 201648014 201702019 201711008 201716007 201717018 201717023 201728002 201730008 201732025 201738006 201744011 201751012 201802009 201813006 201819008 201825016 201827007 201833009 201839009	
• <i>When Group Remains in Existence</i>	1502.75-10
201228002 201314028 201350007 201424010 201505006	
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201250017 201326006	
• Taxable Year of Members of Group	1502.76-00
201520001 201414015 201520001 201843002	
• <i>Income Allocation</i>	1502.76-01
201235003 201542007	
• Common Parent Agent for Subsidiaries	1502.77-00
201522005 201552025	
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201251003 201324004	
• Applicability of Other Provisions of Law	1502.80-00
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• Consolidated Returns for Subsequent Years	1502.89-00
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	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
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	• Regulations Governing Consolidated Returns--Issue Not Contained in Present List 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
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	201205001 201208005 201243006 201418017 201418031 201418032 201516008 201516020 201530008 201530009 201530010 201530011 201530012 201530013 201531003 201531004 201531005 201531006 201531007 201532008 201532009 201532010 201532011 201532012 201532013 201732029 201817012 201817013 201817014 201817016	

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	201612005 201612009 201612010 201618006 201632001 201632003 201632005 201632014 201632017 201632018 201701008 201410013 201418009 201421002 201532002 201537010 201550032 201603007 201603021 201604014 201604016 201605009 201605010 201605011 201606013 201608010 201613010 201613011 201614020 201614021 201614023 201614027 201614028 201614030 201615009 201615010 201617003 201620008 201621007 201622027 201624002 201624014 201624017 201624018 201624019 201626015 201626018 201626019 201630001 201630007 201630012 201631001 201631002 201631003 201633002 201633008 201638013 201638018 201640004 201641005 201641008 201641009 201641010 201642014 201642015 201642016 201642017 201642018 201652008 201652009 201702020 201702025 201702028 201702030 201702031 201702032 201702033 201703006 201703007 201703008 201706011 201709012 201709013 201709014 201709019 201709022 201710004 201710010 201710011 201710014 201712009 201716008 201716013 201716015 201717004 201717007 201718024 201718025 201718027 201719013 201719015 201719017 201719019	
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	201808001 201808002 201808003	
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	201216013 201216037 201236002 201431017 201441001 201451025 201503003 201719014 201815001 201820010 201825013	
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	201224019 201230023 201418011 201633001 201652017 201743013 201812004 201814004	
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	201238004 201330033 201330033 201345026 201345027 201345028 201432005 201433006 201434004 201434005 201436003 201707003 201707004 201707005	
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	201323007	
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	201223012 201238004 201647001 201702005 201709020	
	• Inclusion of Certain Property in Gross Estate	2035.01-00
	201323007 201342001 201702006	
	• Coordination with Other Code Sections	2035.06-00
	201327010	
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	201210008 201218003 201233008 201235006 201238004 201245007 201322025 201342001 201345026 201345027 201345028 201417001 201417002 201418007 201429009 201432005 201433006 201434004 201434005 201436003 201436043 201442042 201442043 201442044 201442045 201442046 201443004 201509002 201509003 201509004 201509005 201509006 201509007 201509008 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 201511003 201511004 201511005 201511006 201511007 201511008 201511009 201511010 201515002 201515003 201515004 201515005 201516022 201516023 201525001 201544005 201604001 201647001 201702005 201702006 201709020 201722007 201723002 201723003 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845029	
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	201735005	

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	201207001 201208003 201208004 201634016 201634017 201345004 201345026 201345027 201345028 201407008 201427008 201427010 201427011 201427012 201427013 201427014 201427015 201432005 201433006 201434004 201434005 201436003 201444002 201444003 201444004 201444005 201444006 201446001 201446002 201446003 201446004 201446005 201446006 201446007 201446008 201446009 201446010 201446011 201634016 201634017 201642027 201642028 201642029 201642030 201702016 201702017 201702018 201707007 201707008 201729009 201838002 201838003 201838004 201838005 201838006 201838007 201850001 201850002 201850003 201850004 201850005 201850006	
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	201216045 201236022 201316004 201450003 201702004 201803003 201845014 201850009	
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	• Terminable Interests	2056.01-00
	201731006 201450002 201624015 201717001 201751005 201850010	
	• Qualified Terminable Interest Property	2056.07-00
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	• <i>Effective Election</i>	2056.07-01
	201345006 201636026 201714020	
	• <i>Partial Election</i>	2056.07-02
	201447008	
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	201410011	

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	201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008 201418017 201418031 201418032 201432005 201433006 201434004 201434005 201436003 201521002 201521003 201521004 201527032 201544005 201642027 201642028 201642029 201642030 201707003 201707004 201707005	
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	201206005 201243004 201244014 201334001 201422005 201440007 201507008 201525002 201525003 201528014 201536010 201721006 201834011 201837005 201837006 201837007 201837008 201837009 201843005 201843006 201843007 201843008 201845002 201845029	
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	201208026 201442053	
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	201407009 201440007 201845002	
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	• Power Created on or Before October 21, 1942 201707003 201707004 201707005	2514.01-00
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• Section 42; Low-Income Housing Credit

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• Other

9100.22-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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	<ul style="list-style-type: none"> • Practice 201329015 201330035 201330035 	9103.02-00
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	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
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Section 9832	Definitions for Chapter 100 201618010 201610021 201616008	9832.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016 201637014 201637015 201750003	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

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