

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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	• 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	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	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	355.03-01
	• Business Purpose 201308017 201308018 201308017 201308018	355.04-00
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	• Distributions Within a Consolidated Group 201305003 201352007 201445008	355.09-00
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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	
	• 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	
	• Stock for Stock (Type "B")	368.02-00
	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	
	• 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	
	• 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	368.08-00
	201214013 201224006 201247009	
	• <i>Related party Acquisitions</i>	368.08-03
	201214013	
	• <i>Business Enterprise Continuity</i>	368.08-06
	201247009 201314028 201413003	
	• <i>Historic Business Assets</i>	368.08-07
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	• Impossibility of Diversion 201228055	401.03-00

	• Discrimination as to Contributions or Benefits (See Also 401.29-01, 401.20-00, 414.00-00) 201440027	401.04-00
	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034	401.06-00
	• <i>In General</i> 201203033 201210047 201228045 201228051 201241017 201422028 201422029 201422030 201422031 201424031 201427023 201430022 201431034 201434028	401.06-01
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	• Cash or Deferred Arrangements 201417025	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	
	• Exempt Trust 201417025	402.01-00
	• Foreign Situs Trust 201341039 201406022 201419026 201430028 201436055	402.03-00
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	• Unrealized Appreciation of Employer's Securities 201242019 201427024	402.07-00
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	201230030	
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030	

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201208039 201405032 201405033 201405034 201423043 201431038 201439006

- 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
201227010 201227011 201228044 201228046 201228047 201229013 201229014
201230027 201230028 201230032 201231019 201231020 201233024 201233025
201234031 201234033 201235026 201235027 201235028 201235030 201236034
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201237028 201238029 201240031 201240033 201240034 201240035 201241014
201241015 201241016 201242021 201242022 201242023 201242025 201243018
201243019 201244022 201244023 201244024 201246042 201246043 201246044
201246045 201247021 201247022 201250030 201250031 201301017 201301018
201301019 201302047 201303022 201303023 201304012 201305016 201305017
201305018 201305019 201305020 201306029 201306030 201306031 201306032
201306033 201308034 201308035 201309021 201309022 201309023 201309024
201309025 201309026 201309028 201310050 201310052 201311037 201311038
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201314055 201314056 201314057 201315034 201315036 201316024 201316026
201316027 201316028 201317021 201317022 201317023 201317024 201318029
201318032 201319034 201322049 201322052 201323041 201324021 201324022
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201308034 201308035 201330046 201331010 201331011 201331012 201332016
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201340025 201342015 201342016 201342017 201342019 201343030 201344012
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201347029 201348017 201348018 201349025 201349026 201350049 201351031
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201403023 201403024 201403024 201406021 201406023 201406024 201406025
201407028 201407029 201407030 201407031 201409015 201409016 201409017
201409018 201410040 201410041 201410042 201411045 201411046 201411047
201411048 201411049 201411050 201412019 201412020 201412021 201415013
201415014 201416012 201416013 201416014 201417028 201418064 201418065
201418066 201419022 201420024 201420025 201420027 201421028 201421029
201421030 201422032 201423036 201423037 201423038 201423039 201423040
201423041 201423042 201423043 201423044 201424029 201425020 201425021
201425022 201425023 201425024 201426031 201426033 201427025 201427026
201427027 201427028 201427029 201428012 201428013 201428015 201428016
201428018 201429032 201429033 201429034 201429035 201429036 201430020
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201432030 201432032 201432035 201432036 201433027 201434027 201436054
201436056 201437024 201437027 201437028 201437029 201437030 201437031
201437032 201437033 201439004 201439005 201440024 201440026 201440028
201440029 201440030 201440031 201440035 201441028 201441029 201441030
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201443033 201443033 201443034 201444044 201444045 201444046 201445029
201445030 201445031 201446033 201446035 201447053 201447054 201447055
201447056 201447057 201447058 201447059 201447060

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201318033 201426034 201446030

408.06-00

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	• Church Plan 201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048 201415015 201420028 201421031 201425025 201432028 201442072	414.08-00
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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012	468A.01-00
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	• Clarification Of Taxation of Certain Funds 201208036 201347019 201411027	468B.07-00
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	• Meaning of 201224011 201224012	7704.01-00
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	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
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• Section 42; Low-Income Housing Credit 201206002 201218006 201243011 201302014 201328002 201338010 201410027 201410031 201410032 201410033 201410034 201411015 201429005 201431001 201433001 201436046 201444013	9100.01-00
• Section 59(e) 201210011 201236013 201430012	9100.02-00
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• Section 266; Carrying Charges 201319008	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012 201438018	9100.06-00
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• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021	9100.09-00
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• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009	9100.17-00
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• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016	9100.20-00
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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019 201343002	9100.26-00
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	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	201201008 201202013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201219007 201221005 201223009 201223010 201224008 201224009 201224010 201224020 201224021 201224022 201225001 201226012 201226014 201226017 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201243005 201244001 201244011 201246003 201246014 201246015 201246016 201246026 201247002 201247003 201247006 201248005 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 201311017 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201314010 201314015 201314030 201314037 201314039 201320016 201321013 201321014 201321015 201322021 201322022 201322037 201322038 201326010 201328021 201330009 201330013 201330014 201330028 201330029 201308012 201308013 201308014 201330009 201330013 201330014 201330028 201330029 201334011 201334012 201334013 201334014 201334015 201334016 201334017 201334018 201334019 201334020 201334021 201334022 201334023 201334024 201334025 201334026 201334027 201334028 201334029 201335003 201335004 201336005 201337011 201338030 201338032 201338033 201338037 201338041 201341007 201341024 201341025 201342002 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201345022 201347007 201347008 201348002 201348003 201348004 201350002 201350003 201352004 201403009 201403009 201403013 201403013 201405001 201406002 201410015 201410016 201410028 201411003 201411010 201414008 201414012 201417008 201418006 201418012 201419002 201419003 201420006 201420014 201422001 201422009 201422010 201422013 201423007 201423016 201424012 201424018 201425004 201426003 201429013 201429014 201431007 201432003 201432010 201434006 201434015 201437002 201437008 201438002 201438017 201440002 201440005 201442002 201442008 201442009 201442010 201442011 201442012 201442022 201442023 201442024 201442025 201442026 201442027 201442028 201442029 201442030 201442031 201442032 201442033 201442034 201442035 201442036 201442039 201442040 201443001 201443001 201443005 201443005 201443007 201443007 201443008 201443008 201443010 201443010 201443011 201443012 201443012 201444026 201444027 201444028 201444029 201444030 201444031 201444032 201444033 201444034 201444035 201444036 201444037 201444038 201446014 201446015 201446016 201446017 201447017 201448006 201448015	
Section 9102	Administrative Procedure Act	9102.00-00
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	• <i>China</i> 201438020	9114.03-07
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• Not Able to Identify Under Present List

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