

Section 6110 Index

Written
Determinations
Requested After
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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.

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>Allowable Worthless Stock Loss</i>	337.16-02
	201249005 201250010 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	
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	201211009 201213013 201214012 201351004 201412012 201429016 201435002	
	• Express Election	338.01-00
	201214018 201412012	
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	201206010 201246021 201338011 201437005 201438018 201503007 201510037	
	• Qualified Stock Purchase	338.02-00
	201203004 201211009 201213013 201214012 201216026 201228011 201252011 201351004	
	• Consistency Rules	338.04-00
	201213013 201214012	
	• Purchase from Related Corporation	338.09-00
	201203004	
	• Deemed Asset Sale and Liquidation in 338(h)(10) Election	338.80-00
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	• Control v. No Control by Transferor	351.01-00
	201224006 201242007 201306006 201326014 201333007 201506008	
	• Series of Transactions	351.02-00
	201212001 201506008	
	• "Property" Defined	351.05-00
	201506008	
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	201228034	
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	<ul style="list-style-type: none"> • 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	
	<ul style="list-style-type: none"> • 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	
	<ul style="list-style-type: none"> • Split-Up 	355.01-02
	201402002 201402002 201418018 201423012	
	<ul style="list-style-type: none"> • Non Pro Rata Distributions, etc. 	355.02-00
	201233016	
	<ul style="list-style-type: none"> • Active Business 	355.03-00
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	<ul style="list-style-type: none"> • Five-Year Requirement 	355.03-01
	201251006	
	<ul style="list-style-type: none"> • Business Purpose 	355.04-00
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	<ul style="list-style-type: none"> • Control 	355.05-00
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	<ul style="list-style-type: none"> • Distribution of Control 	355.05-01
	201437013	
	<ul style="list-style-type: none"> • 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 	355.10-00
	201249011 201250021 201324009 201505007	
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	<ul style="list-style-type: none"> • Liabilities in Excess of Basis 	357.02-00
	<ul style="list-style-type: none"> • Exceptions 	357.02-02
	201230008 201348006 201431002	
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	• Allocation of Basis 201411006 201437007	358.02-00
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	• <i>Treatment of Subsequent Disposition of Stock of Transferee</i> 201321018	367.03-13
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	• <i>Liquidations Under Section 332</i> 201348011	367.40-02
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	• Stock for Stock (Type "B") 201249011 201250021 201324009	368.02-00
	• <i>Liquidation Distribution</i> 201418039 201418046	368.02-02

• Stock for Property (Type "C")	368.03-00
201224006 201228030 201247009 201252014 201324003 201340016 201411002 201413003 201418039 201418046 201422004 201424007	
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• Recapitalization (Type "E")	368.05-00
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• Change in Identity, etc. (Type "F")	368.06-00
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201214013 201224006 201247009	
• <i>Related party Acquisitions</i>	368.08-03
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201247009 201314028 201413003	
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201214013 201224006 201234009 201240016 201424007	
• Plan of Reorganization	368.09-00
201411002	
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201252014 201411002	
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201208036 201230020 201523001	
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• Method of Accounting	381.04-00
201237012 201343012	

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	201208002 201215007 201228023 201229004 201251002 201306003 201308026 201308029 201309013 201314035 201322032 201326013 201328027 201308026 201308029 201335012 201345023 201350006 201403007 201403007 201412009 201432015 201443009 201443009	
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	• Value of Old Loss Corporation 201435003	382.05-00
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	• 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
	• <i>Controlled Groups</i> 201232016 201232017 201335012 201421011 201421012 201421013 201443009 201443009	382.12-16
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	201205022 201234036 201238031 201242019 201242020 201338028	
	• Impossibility of Diversion	401.01-00
	• <i>Definitely Determinable Benefits Under a Pension Plan</i> 201501025	401.01-03
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	• Required Distributions 201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	401.06-00

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	<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 	401.29-00
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	<ul style="list-style-type: none"> • Amounts Distributed or Made Available to Beneficiary 201431037 	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 	402.08-00
	<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
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	201230030	
	<ul style="list-style-type: none"> • Non-Forfeitable Rights 201345036 201451062 201501026 	403.03-00
	<ul style="list-style-type: none"> • Rollover Amounts 201212023 201224043 201323040 201419021 201524027 	403.05-00
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	201204010 201206022 201206024 201208043 201218024 201221034 201229012 201233023 201330030 201330030 201511039 201511039	

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	• Exclusive Benefit of Individual or His Beneficiary	408.01-00
	201225020	

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	• Prohibited Transactions 201437023	408.07-00
	• Tax Treatment of Accounts and Annuities 201430021	408.08-00
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<ul style="list-style-type: none"> • <i>Foundations</i> 201335014 201335023 201411037 201436051 201513005 201514016 	501.03-02
<ul style="list-style-type: none"> • <i>Trusts</i> 201219029 201237019 201306023 201317011 201335014 201447049 201451032 201451035 	501.03-03
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 201241010 	501.03-04

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201217021	
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<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	
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<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 	501.03-24
201311030 201313032	
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<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 	501.03-30
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201218016 201433018	
<ul style="list-style-type: none"> • <i>Lessening the Burdens of Government</i> 	501.03-33
201213029 201214034 201413012	

<ul style="list-style-type: none"> • Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 	501.04-00
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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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• <i>Leases or Sales of Club Property</i> 201204018 201302043 201306027 201315030	501.07-03
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• <i>Payment of Benefits to Members</i> 201219032 201306027	501.07-06
• Fraternal Beneficiary Societies (See Also 0501.03-09) 201425015	501.08-00
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• Credit Unions 201416009 201447039	501.14-00
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• Organization of Past or Present Armed Forces Members 201218020 201237022 201252027 201338048 201414027 201450020 201451041 201451042	501.19-00

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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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	<ul style="list-style-type: none"> • Multi-Party Exchanges 	1031.06-00
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	<ul style="list-style-type: none"> • Special Rule for Principal Residences Destroyed in Presidentially Declared Disasters 201240006 	1033.10-00
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	201350017 201350018 201350019 201350020 201350021 201350022 201350023	
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	201417011 201417012 201417013 201417014 201417015 201417016 201422002	
	201422003 201422019 201422021 201423002 201423004 201423008 201423015	
	201427002 201427003 201427004 201427005 201427006 201429002 201429002	
	201429003 201429004 201429011 201429021 201431021 201431022 201431023	
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	201442005 201442006 201445006 201447022 201447024 201448004 201451020	
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	201510041 201510042 201516062 201516063 201519022	
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	• <i>Certain Trusts Permitted as Shareholders</i> 201216034 201224013 201226019 201232003 201238017 201419009	1361.03-00
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Election by Small Business Corporation

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201211005 201211006 201211007 201214010 201215004 201216027 201217006
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• Shareholder Consent

1362.01-01

201516009

• Election After Termination

1362.01-02

201206009 201217009 201312023 201320012

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201523008 **201526006**

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 201206009 201217009 201252001 201324004 201330017 201330018 201330017
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 201523005 201523008

• *S Termination Year* 1362.03-00
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 201327009 201333008 201429025

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 201237017 201421015 201440013

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• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022	1502.13-01	
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• 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	1502.21-00	
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	• <i>Canada</i> 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	9114.03-06
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 201315022	9115.00-00
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009 201421021 201432018 201504016	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• <i>Freedom of Information Act</i> 201515028	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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