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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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Department of the Treasury
Internal Revenue Service

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	200209020 200141018 200141019 200142019 200202034 200230029 200230029	
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	200211030 200136022 200136022 200136023 200136023	

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200103054 200104024 200104028 200105060 200107008 200108019 200108021
 200109023 200109045 200114002 200116024 200118044 200118050 200119048
 200121069 200122041 200125055 200128038 200128039 200129007 200131024
 200149020 200151040 200204034 200209029 200224009 200227016 200234061
 200234061 200234061 200234061 200234064 200234064 200234064 200234064
 200133011 200133034 200135039 200135039 200135039 200135039 200138015
 200138024 200139011 200139011 200139026 200139026 200139028 200139028
 200140033 200140039 200142012 200143029 200146019 200148001 200148049
 200201032 200201032 200212012 200215031 200221009 200229015 200229015
 200229015 200229015 200229015 200229025 200229025 200229025 200229025
 200229025 200230006 200230006

• *Spin-Off*

355.01-00

200101006 200101020 200102036 200103037 200103057 200104001 200104012
 200104025 200105031 200107016 200107031 200109031 200111026 200111029
 200112055 200113019 200114002 200115001 200118018 200118045 200119012
 200120015 200120030 200125011 200125044 200126012 200126028 200129006
 200129023 200129029 200129032 200130003 200131003 200137011 200137036
 200137042 200151042 200151043 200151044 200205035 200206022 200209029
 200209047 200213016 200214014 200214021 200217006 200219025 200220019
 200223002 200225005 200227024 200234021 200234021 200234021 200234021
 200234044 200234044 200234044 200234044 200234050 200234050 200234050
 200234050 200133035 200134014 200138025 200139001 200139001 200139009
 200139009 200141045 200146019 200150023 200201006 200201006 200202047
 200202059 200212026 200215049 200216006 200218021 200231003 200231003
 200231008 200231008

• *Split-Off*

355.01-01

200102045 200104003 200108019 200108021 200109020 200118004 200121042
 200121044 200125020 200129030 200137019 200145029 200205001 200205034
 200206041 200209018 200211032 200217051 200220010 200223007 200226007
 200226036 200234053 200234053 200234053 200234053 200133016 200134010
 200138004 200140042 200146020 200207025 200215027 200215034 200231006
 200231006

• *Split-Up*

355.01-02

200116025 200121061 200202060

• *Active Business*

355.03-00

200104025 200108019 200108021 200112055 200126012

• *Business Purpose*

355.04-00

200103054 200104025 200112052 200113017 200125011 200209018 200211032
 200214025 200227016 200234025 200234025 200234025 200234025 200135038
 200135038 200135038 200135038 200202059 200221009

• *Control*

355.05-00

• *Distribution of Control*

355.05-01

200125083

• *Distributions Within a Consolidated Group*

355.09-00

200211019

• *Gain Recognition on Distributions Pursuant to Acquisitions of Greater than 50% of Distributing or Controlled*

355.10-00

200205035 200133035 200215047

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200211032

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356.01-00

200118045

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	• <i>Using Stock of Corporation Controlling Merged Corporation</i> 200136022 200136022 200136023 200136023	368.01-02
	• Stock for Stock (Type "B") 200208017	368.02-00
	• Stock for Property (Type "C") 200111023 200111024 200115010 200115030 200116028 200225031	368.03-00
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	200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016	
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	200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001	
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	200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001	
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	• Proprietary Interest Continuity	368.08-02
	200103034 200105050	
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	200118011 200144001	
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	200225014 200207002	
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Extension of Time for Making Certain Elections

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