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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.

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.

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Department of the Treasury
Internal Revenue Service

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200229025 200229025 200229025 200229025 200229025 200230006 200230006
200234061 200234061 200234061 200234061 200234064 200234064 200234064
200234064 200236044 200236044 200239005 200239005 200239005 200239006
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200302022 200305009 200310005 200310005 200310005 200314018 200339007
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200209047 200212026 200213016 200214014 200214021 200215049 200216006
200217006 200218021 200219025 200220019 200223002 200225005 200227024
200231003 200231003 200231008 200231008 200234021 200234021 200234021
200234021 200234044 200234044 200234044 200234044 200234050 200234050
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200215034 200217051 200220010 200223007 200226007 200226036 200231006
200231006 200234053 200234053 200234053 200234053 200243028 200243036
200245009 200302008 200302030 200308004 200308048 200327018 200327027
200344001 200346013 200252072 200252072 200301011 200301036 200302008
200302030 200303057 200303057 200308004 200308048 200310009 200310009
200310009 200312011 200312011 200312011 200312011 200312011 200312011
200312022 200312022 200312022 200312022 200312022 200312022 200313003
200318046 200323041 200337001 200337001 200337001 200339004 200347013
200350002

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• Termination of Election
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• Ceases to be Small Business Corporation

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1362.02-02

• *Passive Investment Income*

1362.02-03

200203017 200205019 200206023 200206030 200206031 200208007 200210041
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200348007 **200350008**

• S Termination Year

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

• Inadvertent Terminations

1362.04-00

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200316012 200318018 200318035 200320001 200320001 200320025 200320025
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200347007 200347012 200347015 200347025 200348009 **200350011**

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

200207015 200223052 200230030 200230030 200308033 200335034 200308033

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	• Recognized Built-in Loss 200329011	1374.04-00
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	<ul style="list-style-type: none"> • Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009 	1445.07-00
Section 1446	Withholding Tax Paid by Partnerships with Foreign Partners	1446.00-00
	<ul style="list-style-type: none"> • Partner's Credit For Withholding Taxes 200251013 200251013 200251013 	1446.08-00
Section 1502	Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)	1502.00-00
	200247002	
	<ul style="list-style-type: none"> • Intercompany Transactions 200209025 200302002 200302002 200334037 200345049 	1502.13-00
	<ul style="list-style-type: none"> • <i>Stock of Members</i> 200232028 	1502.13-01
	<ul style="list-style-type: none"> • Loss Disallowance Rule 200206050 200209051 	1502.20-00
	<ul style="list-style-type: none"> • Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018 	1502.21-00
	<ul style="list-style-type: none"> • Investment Adjustment 200215002 	1502.32-00
	<ul style="list-style-type: none"> • Earnings and Profits 200225014 200317019 	1502.33-00
	<ul style="list-style-type: none"> • Life and Non-Life 200344002 200252070 200252070 200323002 	1502.50-00
	<ul style="list-style-type: none"> • Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 	1502.75-00
	<ul style="list-style-type: none"> • <i>When Group Remains in Existence</i> 200232016 200339008 	1502.75-10
	<ul style="list-style-type: none"> • Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015 	1502.76-00
	<ul style="list-style-type: none"> • Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011 	1502.77-00
	<ul style="list-style-type: none"> • <i>Alternative Agents of the Group</i> 200235011 200235011 200307077 200307077 	1502.77-01
	<ul style="list-style-type: none"> • Application of Section 382 with Respect to a Consolidated Group 200203007 	1502.98-00
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	<ul style="list-style-type: none"> • Dual Consolidated Loss 200221018 	1503.04-00

	• <i>Dual Resident Corporation</i>	1503.04-04
	200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229044 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051 200348003	
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	200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	
	• <i>Affiliated Group v. Not an Affiliated Group</i>	1504.01-00
	200252060 200252060 200329028	
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	200213018	
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	200302040 200302040	
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	200252032 200252032 200341002	
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	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	
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	200203031 200236041 200236041 200247007 200302007 200302007 200348010	
	• <i>Exercise of Election</i>	2032.01-00
	200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	
	• <i>Included Property</i>	2032.05-00
	200343002	
Section 2032A	Valuation of Farm Real Property	2032A.00-00
	• <i>Method of Election</i>	2032A.08-00
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	200234055 200234055 200234055 200234055	
Section 2033	Property in Which Decedent Had an Interest	2033.00-00
	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	
	• <i>Life Estate</i>	2033.09-00
	200213014	
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	• Inclusion of Certain Property in Gross Estate	2035.01-00
	200303016 200303016 200314009 200328030 200328030 200328030	
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	200203045 200205002 200210018 200213013 200240018 200240018 200240018 200240018 200241044 200241044 200241044 200247037 200303016 200303016 200345006 200350009 200350010	
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	200311020	
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	200328030 200328030 200328030	
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	200314009	
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	200213014	
	• Amount Included	2036.23-00
	200210009	
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	200213014	
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	200205002 200210051 200213013 200213014 200241044 200241044 200241044 200247037 200303016 200303016 200345006 200350009 200350010	
	• Power to Alter or Amend	2038.01-00
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	200328030 200328030 200328030	
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	• Amount to Be Included	2039.02-00
	200210009	
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	200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018 200345006	
	• Pre-1942 Powers	2041.01-00
	200205033	
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	200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	
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	200303016 200303016 200314009	
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	200214028	
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	200203045 200205002 200219003 200223020 200223047 200236021 200236021 200243030 200250033 200324023	
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	• <i>Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523</i> 200224016 200319002 200319002	2044.01-01
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	• <i>Contest</i> 200252077 200252077 200306002 200306002	2055.09-02
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200232015 200302029 200302029 200306008 200306008 200306009 200306009	2055.12-00
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	• <i>Reformations of Nonqualifying Interests</i> 200201026 200201026 200224006 200230022 200230022 200232015 200302029 200302029 200305023 200306008 200306008 200306009 200306009 200330028 200350012	2055.12-10
Section 2056	Bequests, etc., to Surviving Spouse (Marital Deduction v. No Marital De- duction) 200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023	2056.00-00
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	• <i>Life Estate</i> 200222024 200224016 200319002 200319002	2056.01-01
	• Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012 200318039 200339003	2056.07-00

	• <i>Effective Election</i>	2056.07-01	
	200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014		
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	200204022 200232015		
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	200241012 200241012 200241012		
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	200246024 200246024 200246024 200252084 200252084 200302031 200302031		
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	200313001 200317008 200328012 200328012 200328012 200339025		
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	200243031		
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	200303015 200303015		
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	200202033 200203045 200210018 200210051 200210056 200212006 200213011 200213013 200221032 200223019 200224001 200227020 200229018 200229018 200229018 200229018 200229018 200231011 200231011 200234043 200234043 200234043 200234043 200236030 200236030 200247013 200303015 200303015 200303027 200303027 200303037 200303037 200313002 200314007 200315015 200319004 200319004 200319004 200319004 200319005 200319005 200320015 200320015 200328030 200328030 200328030 200334020 200334025		
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	200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021		
	• <i>Certain Residents of Possessions Considered Nonresidents Not Citizens of U.S.</i>	2501.06-00	
	200303015 200303015		
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	200223047 200224016 200230017 200230017 200236021 200236021 200243030 200250033 200319002 200319002 200324023 200328015 200328015 200328015	
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 200210055

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 200201030 200201030 200202046 200202049 200202058 200202067 200204033
 200205013 200205015 200205016 200205017 200205018 200205037 200206036
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 200223053 200223054 200223055 200223056 200223057 200223058 200223059
 200223060 200223061 200223062 200225028 200230031 200230031 200232014
 200237018 200245049 200247044 200249006 200308047 200252003 200252003
 200252004 200252004 200252005 200252005 200252006 200252006 200252007
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 200252011 200252011 200252012 200252012 200252013 200252013 200252015
 200252015 200252016 200252016 200252017 200252017 200252018 200252018
 200252019 200252019 200252020 200252020 200252021 200252021 200252022
 200252022 200252023 200252023 200252024 200252024 200252025 200252025
 200252026 200252026 200301021 200303050 200303050 200308047 200311022
 200314023 200315018 200315019 200316013 200316014 200324040 200332013
 200337002 200337002 200337002

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 200202066 200203056 200204036 200211027 200213025 200216009 200220013
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 200312017 200312017 200312017 200314022 200318047 200318048
 200318067 200322003 200322004 200324020 200348025

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 200201013 200201013 200203060 200209016 200217047 200218013 200218016
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 200303008 200303008 200303014 200303014 200309001 200309014 200310004
 200310004 200310004 200313006 200318025 200318062 200326022 200330034
 200332003 200334036

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 200223005 200223017 200234048 200234048 200234048 200234048 200234052
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 200250003

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 200229028 200229028 200229028 200229028 200229028 200343022 200303038
 200303038 200307063 200307063 200318059 200328014 200328014 200328014
 200336006 200336007 200336008 200336009 200336010 200336011 200336012
 200336013 200348016

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 200321007

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 200210062 200221040 200245036 200247043 200304001 200321008 200321009
 200327036 200313018 200316039 200320012 200320012 200323032 200330038
 200333010

• Extension of Time For Filing Return 200324049	9100.19-00
• Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015	9100.20-00
• Other 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200321008 200327036 200340016 200344023 200346003 200346004 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011 200348003 200350005	9100.22-00
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	200202010 200202011 200202012 200202013 200202014 200202015 200202016	
	200202017 200202018 200202019 200202020 200204019 200204024 200204025	
	200205005 200206018 200206019 200206040 200207019 200209040 200209041	
	200209048 200211025 200213005 200215012 200215022 200215023 200215024	
	200217020 200218018 200220008 200220009 200221022 200221038 200221047	
	200222010 200224010 200224013 200225012 200226040 200230023 200230023	
	200230032 200230032 200231002 200231002 200233010 200233012 200236015	
	200236015 200236018 200236018 200237019 200239024 200239024 200239024	
	200247005 200247010 200247015 200247016 200247036 200302019 200302026	
	200304018 200304019 200308005 200308006 200308007 200308008 200308009	
	200308010 200308011 200308012 200308013 200308014 200308015 200308016	
	200308017 200308018 200308019 200308020 200308021 200308022 200308023	
	200308024 200308025 200308026 200308027 200308028 200308029 200308040	
	200321004 200335001 200335002 200335003 200335004 200335005 200335006	
	200335007 200335021 200335028 200340008 200340009 200340017 200340018	
	200343021 200251006 200251006 200251006 200252034 200252034 200252035	
	200252035 200252068 200252068 200252081 200252081 200301002 200301003	
	200301005 200301006 200301007 200302019 200302026 200303043 200303043	
	200306007 200306007 200307005 200307005 200307007 200307007 200307064	
	200307064 200307065 200307065 200307066 200307066 200307067 200307067	
	200307068 200307068 200308005 200308006 200308007 200308008 200308009	
	200308010 200308011 200308012 200308013 200308014 200308015 200308016	
	200308017 200308018 200308019 200308020 200308021 200308022 200308023	
	200308024 200308025 200308026 200308027 200308028 200308029 200308040	
	200310010 200310010 200310010 200312020 200312020 200312020 200312020	
	200312020 200312020 200312021 200312021 200312021 200312021 200312021	
	200312021 200314020 200316024 200316025 200316029 200318036 200320014	
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	200329007 200329008 200329010 200329030 200329036 200329037 200330004	
	200330005 200330006 200330007 200330008 200333009 200333012 200333021	
	200334009 200334012 200339023 200342002 200345015 200348008 200350004	

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	200216010 200236023 200236023 200238031 200238031 200238031 200239030	
	200239030 200239030 200243029 200321013 200344012 200252071 200252071	
	200301039 200323016 200330031 200330035 200330039	

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