

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) 317-6840.

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201203034 201204024 201205021 201206023 201206025 201206026 201207013
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	• Business Activities 201234029 201250029 201310046 201314047 201329024 201330038 201701020 201911010 201330038 201334045 201404013 201405022 201405023 201407019 201428028 201431032 201433020 201510058 201514013 201525012 201545030 201601014 201617011 201645017 201702041 201702042 201714031 201720010 201734009 201747009 201801014 201808020 201818018 201819011 201830023 201832015 201833032 201835006 201835009 201844013 201918019	501.36-00
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	201243015 201244020 201321024 201321025	
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	201244020 201321025 201603033 201603034	
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	201239011 201240036 201342011 201711014	
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	201335018 201417018	
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	201206018 201219024 201251019 201701002 201405029 201406020 201410037 201424025 201425016 201426029 201429029 201440022 201441019 201451044 201501014 201503018 201545027 201626004	

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	• Persons Treated as Grantors 201226019 201326011 201430003 201430004 201430005 201430006 201430007 201510001 201510002 201510003 201510004 201510005 201510006 201510007 201510008 201523017 201527004 201550005 201550006 201550007 201550008 201550009 201550010 201550011 201550012 201628010 201653007 201653008 201653009 201739004 201832005 201832006 201832007 201832008 201832009	671.02-00
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Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008	1296.00-00
	• Characterization of Income	1296.02-00
	• <i>Application of Income Look-Through Rules</i> 201445005	1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
Section 1301	Averaging of Farm Income	1301.00-00
	• Engaged in Farm Business 201435006	1301.01-00
Section 1311	Correction of Error 201208027 201313027	1311.00-00
	• Inconsistent Position v. No Inconsistent Position 201710029	1311.01-00
	• Correction Not Barred v. Barred at Time of Error 201823004	1311.02-00
Section 1313	Definitions	1313.00-00
	• Determination v. No Determination 201247001 201247011 201622032	1313.01-00
Section 1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right 201224029 201328031	1341.00-00

Section 1361

Definitions

1361.00-00

201203006 201216027 201232003 201233014 201237015 201238018 201238019
201238020 201238021 201238022 201238023 201238024 201243007 201243008
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201825018 201831001 201849005 201849006 201852011 201918013 201923025
201926008 201929007 201933001 **201938003**

• *Small Business Corporation v. Not a Small Business Corporation* 1361.01-00

201201006 201218005 201237014 201250018 201314003 201314008 201322036
201338039 201433014 201523012 201523013 201604011 201608007 201735019
201747006 201750002 201825018 201831001 201837012 201845013 201902005
201918002 201918013 201926008

• *Number of Shareholders* 1361.01-01
201926008

• *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 201918002 201933004 201936005

• *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
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201608006 201608007 201633017 201634006 201751007 201813001 201813002
201813003 201815003 201825018 201905002 201908015 201908017 201918013
201919005 201930023 201936005

• *Ineligible Corporation* 1361.01-05
201849006 201936005 **201938007**

• *Certain Trusts Permitted as Shareholders* 1361.03-00

201216034 201224013 201226019 201232003 201238017 201419009 201604009
201604010 201650007 201819002 201820001 201820009 201837012 201918002
201933001 **201938003**

• *Grantor Trusts* 1361.03-01
201216025 201216034 201252007

• *Qualified Subchapter S Trusts* 1361.03-02

201203011 201225005 201232003 201232027 201233014 201235008 201238017
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201833010 201846001 201909005 201924006 201937005

• *Electing Small Business Trusts* 1361.03-03

201201006 201224013 201238017 201341003 201422006 201436006 201436007
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201834009 201837012 201845008 201852001 201908012 201909005 201910014
201918001 201918002 201919001 201922021 201933001 201934001 **201938003**

• Qualified Subchapter S Subsidiary	1361.05-00
201208011 201208022 201211009 201216015 201216027 201225006 201233003	
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201310022 201314003 201320011 201325008 201326014 201328019 201634005	
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201442041 201444033 201444034 201444035 201444036 201444037 201450012	
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201815003 201824007 201837002 201849005 201849006 201852011 201905002	
201908019 201923025 201925003 201928012 201929007	

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	
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201310035 201311005 201311017 201314030 201316012 201320008 201322006	
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201936007 201938001 201938003 201938007	

• Eligible v. Ineligible	1362.01-00
201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201634003 201634004 201634006 201634008 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443014 201451016 201451019 201515013 201516003 201516009 201519016 201528017 201537001 201608007 201611010 201634003 201634004 201634006 201636015 201638003 201702014 201709015 201710017 201710021 201710022 201714018 201729016 201730002 201732015 201732020 201801007 201801008 201807002 201807003 201807004 201815003 201815004 201817015 201823002 201831008 201839011 201845011 201849005 201849006 201852002 201852003 201902001 201902002 201902003 201902004 201902005 201902006 201902007 201902008 201902009 201902010 201902011 201902012 201902013 201902014 201902015 201902016 201902017 201902018 201902019 201902020 201902021 201905002 201908009 201918002 201918011 201922001 201922002 201922003 201936005 201938007	
• Shareholder Consent	1362.01-01
201634003 201634004 201516009 201528017 201539019 201610005 201634003 201634004 201638003 201714018 201724021 201801004 201804001 201815003 201824004 201831008 201905002 201928012 201933004	
• Election After Termination	1362.01-02
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• Late Elections	1362.01-03
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• Termination of Election	1362.02-00
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• Ceases to be Small Business Corporation	1362.02-02
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• Passive Investment Income	1362.02-03
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• S Termination Year	1362.03-00
201507011 201706013	

• Inadvertent Terminations

1362.04-00

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Section 1366	Pass-Thru of Items to Shareholders 201327009 201333008 201429025	1366.00-00
Section 1367	Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 201237017 201421015 201440013	1367.00-00
Section 1368	Distributions 201207002 201216027 201328025 • Accumulated Adjustments Account 201421015 201440013 201446021	1368.00-00 1368.01-00
Section 1374	Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86) 201202014 201219003 201314008 201348007 201722008	1374.00-00
Section 1381	Organizations to Which Part Applies 201507004 201515012 201524002 201524003 201524004 201529004 201536011 201545001 • Certain Other Cooperatives 201228014	1381.00-00 1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 • Gross Income 201852003 201902001 • Patronage Dividends 201228035 201809005 • Exceptions 201407003 201852001	1382.00-00 1382.01-00 1382.02-00 1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
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Section 1402	Definitions 201402004 • Net Earnings From Self-Employment 201916005 • <i>Limited Partners</i> 201436049 201640014	1402.00-00 1402.01-00 1402.01-03

	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
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	• Who must Withhold	1441.01-00	
	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
	• Income Subject to Withholding v. Not Subject to Withholding	1441.02-00	
	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
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	• Income Subject to Withholding 201808010	1443.02-00	
Section 1461	Liability for Withheld Tax 201503013	1461.00-00	
Section 1501	Privilege to File Consolidated Returns (May v. May Not File Consolidated Return) 201213012 201306007 201726015	1501.00-00	
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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 201936004	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 201930012	1502.19-00
• 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 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 201901006 201901007 201903016 201904014 201905004	1502.21-00
• Basis of Property 201828006	1502.31-00
• Investment Adjustment 201213013 201214012 201339001 201411007 201430002 201550028 201641019 201921003 201936004	1502.32-00
• Earnings and Profits 201411007 201936004	1502.33-00
• Accumulated Earnings Tax on Separate Basis 201316008	1502.47-00
• Life and Non-Life 201210015 201213012	1502.50-00
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