

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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	201247009 201731008	
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	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 201612012 201731003 201731008 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 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 201512001 201524005 201528006 201531014 201537018 201603020 201607003 201613008 201637013 201827006 201835001 201836001 201839006 201845009 201851004 201851005 201910004 201920008 201920009 201921002 201921010 201923003 201925004 201930011 201931005 201944002 201945016 201949013 201949014	
	• <i>Recapitalization (Type "E")</i> 368.05-00	
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	• <i>Employee Dies Before Entire Interest Distributed</i> 201202042 201208039 201210045 201320021 201628004 201628005 201628006 201633025 201750004 201923016 201924013	401.06-02
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201203024	201203025
201204019	201204021
201205010	201205012
201209011	201209012
201209013	201210042
201211025	201211026
201213030	201213031
201215012	201215013
201217019	201218021
201219028	201219032
201226029	201227006
201228040	201228041
201228042	201229001
201229010	201230024
201232035	201233018
201234030	201241011
201242015	201244021
201247018	201250025
201250027	201250029
201252024	201252026
201302040	201302041
201303017	201303019
201303020	201305011
201305012	201305013
201307014	201308032
201310046	201310049
201311029	201311030
201311033	201313032
201314045	201314048
201314049	201315029
201323028	201323035
201326019	201330037
201330043	201330043
201701021	201911008
201308032	201330037
201330043	201337017
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201410035	201411038
201411039	201417017
201419019	201424024
201428022	201428026
201428027	201433019
201433020	201443021
201443022	201451043
201451045	201502017
201504017	201511026
201514011	201515037
201519033	201519034
201519035	201529012
201533014	201545028
201545029	201548021
201548025	201604018
201614038	201617011
201620011	201631014
201636046	201637017
201714031	201729023
201740023	201746027
201808019	201831013
201831014	201832019
201843013	201907008
201918020	
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201209012	201209013
201213031	201215012
201215013	201216040
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201230024	201232035
201234029	201252024
201252026	201302040
201303019	201303020
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201308032	201310046
201310049	201311033
201314048	201315029
201323028	201330043
201911008	201308032
201330043	201403018
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201440021	201502017
201504017	201511026
201519035	201525012
201545029	201548025
201614038	201636046
201640019	201640022
201740023	201751016
201822032	201831014
201831015	201835009
201907008	
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201202038	201202039
201203024	201203025
201204019	201204020
201205010	201205011
201205012	201209011
201209012	201209013
201210042	201210043
201211025	201211026
201213031	201215012
201215013	201216040
201217019	201218021
201219028	201219029
201221023	201223020
201224031	201224034
201227006	201228040
201228041	201228042
201229001	201229010
201230024	201232035
201233018	201234029
201234030	201241011
201242015	201244021
201247017	201247018
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201250028	201250029
201252024	201252025
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201302041	201303017
201303019	201303020
201304011	201305011
201305012	201305013
201307014	201308032
201309019	201310046
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201311028	201311029
201311030	201311033
201313032	201313033
201313034	201314045
201314046	201314047
201314048	201314049
201315029	201322053
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201326019	201330043
201632020	201701020
201701022	201749017
201911016	201911017
201308032	201330043
201331007	201331008
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201334045	201345032
201349023	201403017
201404013	201405024
201407019	201407020
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201411039	201416010
201417017	201419015
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201424027	201427018
201428023	201428028
201430014	201431032
201433019	201433020
201438030	201440021
201451043	201451045
201452018	201502017
201504017	201510058
201510059	201511026
201514011	201514013
201516066	201517019
201519033	201519035
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201526021	201535019
201538025	201545029
201545030	201548021
201548025	201601014
201610025	201614038
201617011	201631014
201636046	201640019
201640022	201641026
201641027	201643026
201648020	201651016
201714030	201714031
201718036	201729023
201733015	201733017
201736025	201740023
201744020	201747009
201748010	201750018
201751016	201801013
201803009	201819011
201822030	201822032
201830023	201831012
201831013	201831014
201831015	201832013
201832015	201832019
201833032	201835009
201838008	201844013
201904015	201907008
201910021	201918017
201918020	201919015
201928015	201929021
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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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	• <i>Mixed Straddles</i> 201543008 201615001 201637011 201639004 201820014	1092.05-00
	• <i>Mixed Straddle Account</i> 201327007 201516010 201637011 201820014 201848015	1092.05-02
	• <i>Straddle Defined</i> 201310027	1092.06-00
	• <i>Qualified Covered Call Options</i> 201317009	1092.07-00
	• <i>Definitions and Special Rules</i> 201241005	1092.08-00
Section 1202	50-Percent Exclusion for Gain from Certain Small Business Stocks 201436001 201603010 201603011 201603012 201603013 201603014 201636003 201717010	1202.00-00
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Section 1222	Other Terms Relating to Capital Gains and Losses 201642035	1222.00-00
Section 1223	Holding Period of Capital Assets 201204001 201204002 201204003 201204004 201204005 201216010 201418007 201436043 201443004 201516022 201516023 201525001	1223.00-00
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	• <i>Gain or Loss of Purchaser</i> 201214021	1234.01-00
	• <i>Sale v. Option</i> 201547004	1234.03-00
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	• <i>Section 1250 Property</i> 201243003	1250.01-00
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	• <i>Definitions</i>	1256.07-00

	• <i>Qualified Board or Exchange</i> 201322033	1256.07-05
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Section 1296	Passive Foreign Investment Company 201244003 201311014 201447003 201806001 201806002 201806003 201806004 201845015 201845016 201845018 201930005 201930006 201930007 201930008 • <i>Characterization of Income</i> • <i>Application of Income Look-Through Rules</i> 201445005	1296.00-00 1296.02-00 1296.02-02
Section 1297	Special Rules 201322009 201515006	1297.00-00
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	201203006 201216027 201232003 201233014 201237015 201238018 201238019 201238020 201238021 201238022 201238023 201238024 201243007 201243008 201301004 201302004 201302005 201302006 201310022 201314003 201322016 201322036 201325008 201618003 201634019 201341009 201414006 201419009 201426004 201436039 201442016 201447007 201450012 201604009 201604010 201608007 201610012 201614002 201614003 201614019 201634019 201650007 201735019 201740006 201810003 201815003 201819002 201820001 201820009 201825018 201831001 201849005 201849006 201852011 201918013 201923025 201926008 201929007 201933001 201938003 201940006 201943015 201947011 201949009	
	• Small Business Corporation v. Not a Small Business Corporation 201201006 201218005 201237014 201250018 201314003 201314008 201322036 201338039 201433014 201523012 201523013 201604011 201608007 201735019 201747006 201750002 201825018 201831001 201837012 201845013 201902005 201918002 201918013 201926008 201949009	1361.01-00
	• <i>Number of Shareholders</i> 201926008	1361.01-01
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 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	1361.01-02
	• <i>Non-Resident Alien as Shareholder</i> 201312023 201545015	1361.01-03
	• <i>More than One Class of Stock</i> 201207002 201214001 201218004 201234001 201236003 201309003 201314014 201314031 201322036 201326012 201328025 201612002 201634006 201341014 201444020 201444021 201506003 201518008 201528025 201538009 201607001 201608006 201608007 201633017 201634006 201751007 201813001 201813002 201813003 201815003 201825018 201905002 201908015 201908017 201918013 201919005 201930023 201936005 201949003 201949009	1361.01-04
	• <i>Ineligible Corporation</i> 201849006 201936005 201938007	1361.01-05
	• Certain Trusts Permitted as Shareholders 201216034 201224013 201226019 201232003 201238017 201419009 201604009 201604010 201650007 201819002 201820001 201820009 201837012 201918002 201933001 201938003 201943015 201947011	1361.03-00
	• <i>Grantor Trusts</i> 201216025 201216034 201252007	1361.03-01

• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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• <i>Electing Small Business Trusts</i>	1361.03-03
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• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
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• Eligible v. Ineligible**1362.01-00**

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• Shareholder Consent**1362.01-01**

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• 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
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1362.03-00

• 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	1368.00-00
	• Accumulated Adjustments Account 201421015 201440013 201446021	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	1381.00-00
	• Certain Other Cooperatives 201228014	1381.02-00
Section 1382	Taxable Income of Cooperatives 201208008 201216011 201219001 201234018 201250009 201413002 201601004 201619003 201750003 201945011	1382.00-00
	• Gross Income 201852003 201902001	1382.01-00
	• Patronage Dividends 201228035 201809005	1382.02-00
	• Exceptions 201407003 201852001	1382.04-00
Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
Section 1388	Definitions; Special Rules 201234018 201750003 201809005 201945011	1388.00-00
Section 1402	Definitions 201402004	1402.00-00
	• Net Earnings From Self-Employment 201916005	1402.01-00
	• <i>Limited Partners</i> 201436049 201640014	1402.01-03

	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 201340015	1402.05-00	
Section 1441	Withholding of Tax on Nonresident Aliens (Required v. Not Required) 201202001 201311006 201727005 201727006	1441.00-00	
	• 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	
	• Exemptions from Withholding	1441.03-00	
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 201928004 201932001

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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 9100.26-00

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• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures 201351023	9102.01-00
Section 9103	Attorneys	9103.00-00
	• Authority 201736021	9103.01-00
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Royalties</i> 201519003	9114.01-12

	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• <i>China</i>	9114.03-07
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	• <i>Cyprus</i>	9114.03-08
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	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	201315022	
	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i>	9115.11-07
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Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate)	9200.00-00
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Section 9832	Definitions for Chapter 100	9832.00-00
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Section 9999	Miscellaneous Issues	9999.00-00
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020 201614032	
	• <i>Freedom of Information Act</i>	9999.92-01
	201515028 201621011 201631011	
	• <i>Privacy Act</i>	9999.92-02
	201742023	
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i>	9999.94-02
	201909010	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
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• Not Able to Identify Under Present List

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