Publication 1078
Issue: 12/05/2003

Section 6110 Index

Written Determinations Requested After November 1, 1976

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Department of the Treasury
Internal Revenue Service

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	• Liabilities Assumed as Purchase Price 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200326034	1012.06-00
	• Property Received From Services 200244008	1012.10-00
Section 1014	**Basis of Property Acquired From a Decedent** 200240018 200240018 200240018 200240018 200340019 200311030	**1014.00-00**

	• Basis Equal to FMV At Time of Decedent's Death 200345026	1014.01-00
	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
Section 1015	**Basis of Property Acquired by Gift or Transfer in Trust** 200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	**1015.00-00**
	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
	• Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust 200313002	*1015.03-01*
Section 1016	**Adjustment v. No Adjustment to Basis**	**1016.00-00**
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
	• Stockholders Contributions 200335034	*1016.07-03*
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	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Basis 200244010 200342003	1031.08-00
Section 1032	**Exchange of Stock for Property (Recognition v. Nonrecognition)** 200232028 200335034	**1032.00-00**
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	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
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	• Transfers Incident to Divorce 200221021	1041.01-00
Section 1042	**Sales of Stock to Employee Stock Ownership Plans or Certain Cooperatives** 200234003 200234003 200234003 200234003 200239035 200239035 200239035 200243001 200246027 200246027 200246027 200324013 200339010	**1042.00-00**
	• Definitions 200337003 200337003 200337003	1042.03-00
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	• Business Hedges 200221008	*1221.12-02*
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	• Decedent and Estate 200213014 200324051	1223.01-00
Section 1231	**Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)** 200215037 200335034	**1231.00-00**
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	• OID Accrual - Principal Subject to Acceleration 200347016	1272.06-00
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	• Integration 200347016	1275.08-00
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	• Double Disallowance of a Deduction or Credit 200324002	1312.05-00
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	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00

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200247030 200306013 200306013 200316005 200334027 200334029 200345010

• Small Business Corporation v. Not a Small Business Corporation 1361.01-00
200201005 200201005 200205044 200248023 200344011 200313004 200320008
200320008

• Shareholder Not an Individual or Permitted Trust or Estate *1361.01-02*
200344005

• Non-Resident Alien as Shareholder *1361.01-03*
200226031

• More than One Class of Stock *1361.01-04*
200221035 200226032 200308035 200308035 200314016 200326023 200326024
200326025

• Certain Trusts Permitted as Shareholders 1361.03-00
200311019

• Grantor Trusts *1361.03-01*
200339026

• Qualified Subchapter S Trusts *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023
200238023 200246018 200246018 200246018 200343003 200343004

• Electing Small Business Trusts *1361.03-03*
200227021

• Qualified Subchapter S Subsidiary 1361.05-00
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200345032 200345033 200345034

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• Eligible v. Ineligible 1362.01-00
200217048 200222009 200344019 200306026 200306026

• Election After Termination *1362.01-02*
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• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200344005 200250006 200250007
200250008 200303032 200303032 200316030 200324050 200330004 200330005
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• *Passive Investment Income* *1362.02-03*

200203017 200205019 200206023 200206030 200206031 200208007 200210041 200210042 200210045 200210046 200211001 200215045 200217008 200217012 200217023 200217034 200217045 200218033 200220024 200221027 200224021 200226024 200226025 200227004 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200239008 200239008 200239008 200239033 200239033 200239033 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200245007 200247024 200247026 200247027 200247028 200247029 200302024 200304026 200308002 200327004 200327029 200335014 200335018 200343011 200343012 200252036 200252036 200252037 200252037 200302024 200303046 200303046 200308002 200309021 200310022 200310022 200310022 200316015 200316020 200317002 200317004 200318020 200323013 200324027 200324028 200324029 200324030 200326014 200326018 200328025 200328025 200328025 200329022 200332010 200332016 200334024 200338008 200339040 200339041 200339042 200339044 200339045 200348007

• S Termination Year *1362.03-00*

200207021 200210043 200219013 200227028 200229039 200229039 200229039 200229039 200229039

• Inadvertent Terminations *1362.04-00*

200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200340020 200340022 200343003 200343004 200343009 200343024 200344005 200344013 200344014 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012 200334014 200334017 200337008 200337008 200337008 200338007 200341009 200347005 200347006 200347007 200347012 200347015 200347025 200348009

Section 1366 **Pass-Thru of Items to Shareholders** **1366.00-00**

200207015 200223052 200230030 200230030 200308033 200335034 200308033

Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200223052	**1367.00-00**
Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	**1374.00-00**
	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
Section 1375	**Tax Imposed On Certain Passive Investment Income** 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules**	**1377.00-00**
	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017	**1381.00-00**
Section 1388	**Definitions; Special Rules** 200206044 200226037 200244013 200252027 200252027	**1388.00-00**
Section 1396	**Empowerment Zone Employment Credit** 200214016	**1396.00-00**
Section 1398	**Rules Relating to Individual's Title 11 Cases**	**1398.00-00**
	• Cases Under Chapter 7 or 11 200217003	1398.01-00
Section 1401	**Rate and Applicability of Self-Employment Tax** 200222008 200325002 200325002	**1401.00-00**
Section 1402	**Definitions** 200212027	**1402.00-00**
	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
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200348018

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200210055

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200337002 200337002 200337002

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200332003 200334036

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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

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200324049

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200203059 200220018 200238026 200238026 200238026 200303055 200303055
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200344021

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	• U.S. Model Income Tax Treaty	9114.01-00
	• *Students and Trainees* 200251003 200251003 200251003	*9114.01-20*
	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 200329038	*9114.03-06*
	• *Germany* 200327047	*9114.03-13*
	• *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039	*9114.03-19*

	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025 200332008	*9114.03-38*
	• *United Kingdom* 200225016	*9114.03-42*
	• *Czech Republic* 200251003 200251003 200251003	*9114.03-43*
	• *Slovak Republic* 200251003 200251003 200251003	*9114.03-48*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Railroad Car Leasing 200338009	9214.03-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Substance v. Form Issues Not Contained in Present List 200226014 200334001	9999.97-00
	• Not Able to Identify Under Present List 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	9999.98-00