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Section 6110 Index

Written Determinations Requested After November 1, 1976

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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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200102051 200104038 200106042 200106042 200106043 200106043 200106044 200106044 200127052 200132040 200225046

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200147044

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200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021

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200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200208006 200208012 200218007 200229039 200229039 200229039 200229039 ***200229039***

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200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 200125046 200127014 200127021 200127026 200127028 200128028 200128044 200130017 200130022 200130031 200145026 200217014 200217026 200219023 200220021 200220022 200220023 200226021 200227021 200227025 200135035 200135035 200135035 200135035 200136015 200136015 200136016 200136016 200140047 200140075 200140076 200147031 200202023 200210048 200215035 200221003 200221005 200221007 200221024

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200114029 200123058 200217048 200222009

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200115022

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200108023 200139017 200139017 200147038 200218017

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200101010 200101013 200101014 200101018 200101022 200101025 200101026
200101027 200101028 200102019 200102020 200102022 200102023 200102026
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200105046 200105053 200105055 200105056 200105057 200106023 200106023
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200112053 200112057 200112058 200114007 200114010 200114018 200114019
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200211023 200214027 200217004 200217015 200217016 200217018 200217027
200217028 200217029 200217030 200217032 200217033 200217038 200217040
200217041 200217046 200217049 200217050 200220003 200220004 200220007
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200140055 200140056 200140064 200140069 200140071 200140077 200141023

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200144015 200144019 200144020 200144022 200144023 200144024 200144025
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200147047 200148027 200148033 200150002 200150015 200150021 200150022
200150024 200150025 200201011 200201011 200201016 200201016 200201018
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200208009 200208020 200208021 200210027 200210030 200210031 200210034
200210037 200210040 200210052 200210060 200212015 200212016 200212017
200212023 200215012 200215013 200215014 200215021 200215033 200215038
200215040 200215041 200215046 200218006 200218025 200218026 200218030
200221012 200221013 200221023 200221025 200221026 200221028 200221029
200221030 200221031 200221033 200221034 200229023 200229023 200229023
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200229045 200229045 200229045 200229045 ***200229045 200229047 200229047***
200229047 200229047 ***200229047***

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200117013 200226009 200215039 — 1362.02-00

• *Ceases to be Small Business Corporation*
200107025 200122034 200145028 — *1362.02-02*

• *Passive Investment Income*
200102024 200104010 200106030 200106030 200106034 200106034 200111019 — *1362.02-03*
200112032 200112035 200114024 200114030 200119028 200122028 200123036
200125089 200128025 200137020 200145019 200205019 200206023 200206030
200206031 200211001 200217008 200217012 200217023 200217034 200217045
200220024 200224021 200226024 200226025 200227004 200133019 200135009
200135009 200135009 200135009 200141028 200143012 200144021 200147034
200147040 200147050 200148021 200148023 200148024 200148032 200150013
200203017 200208007 200210041 200210042 200210045 200210046 200215045
200218033 200221027 200229003 200229003 200229003 200229003 ***200229003***
200229027 200229027 200229027 200229027 ***200229027 200229036 200229036***
200229036 200229036 ***200229036***

• S Termination Year
200145037 200219013 200227028 200207021 200210043 200229039 200229039 — 1362.03-00
200229039 200229039 ***200229039***

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200101024 200103022 200107021 200107030 200110026 200111018 200112006 — 1362.04-00
200114009 200115020 200115022 200117031 200118025 200119033 200119040
200121033 200123052 200125045 200125061 200125091 200127015 200128032
200129031 200130016 200130020 200131019 200131022 200137040 200145019
200145020 200145028 200145033 200145034 200149027 200151032 200204027
200205004 200205024 200206011 200209019 200217010 200217011 200222016
200223003 200226006 200226027 200227004 200227026 200227027 200227031
200227033 200227034 200227035 200138009 200138016 200139019 200139019
200139024 200139024 200140050 200140070 200144016 200146030 200146051
200147043 200147045 200147046 200148031 200148035 200150017 200201027
200201027 200203057 200207017 200212010 200212011 200215043 200216008
200218007 200221014 200229024 200229024 200229024 200229024 ***200229024***

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	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
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• Taxable Year of Members of Group
200101008 200127008 200227001 200136001 200136001 — 1502.76-00

• Common Parent Agent for Subsidiaries
200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 — 1502.77-00

• *Alternative Agents of the Group*
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• Exercise of Privilege
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• *Dual Resident Corporation*
200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200136020 200136020 200136021 200136021 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 ***200229022 200229029 200229029 200229029 200229029 200229029 200229040*** 200229040 200229040 200229040 ***200229040 200229044 200229044 200229044*** 200229044 ***200229044*** — *1503.04-04*

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200145008 200135032 200135032 200135032 200135032 200201014 200201014 — **1504.00-00**

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	• Life Estate 200213014	2033.09-00
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	• To U.S., any State, Territory, Political Subdivision, or District of Columbia 200128005	2055.01-00
	• To Trustee or Fraternal Society for Charitable Purposes 200127007	2055.03-00
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200103082 200116048 200119062 200137060 200204042 200204044 200204046 200204047 200204053

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- Section 42; Low-Income Housing Credit 9100.01-00

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- Section 59(e) 9100.02-00

- *R and D Expenditures* *9100.02-03*

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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 367; Foreign Corporations 9100.08-00
200147004

• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
200106035 200106035 200106036 200106036 200118036 200223005 200223017

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200116027

• Section 927; FSC Election 9100.18-00
200111042 200210062 200221040

• Section 1502; Election to File Consolidated Return 9100.20-00
200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059

• Other 9100.22-00
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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
200138027

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200115008 200128043 200130004 200137054 200151034 200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047

Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

• *Related Criminal Action* *9111.19-01*
200143005

• *Related Civil Action* *9111.19-02*
200206008 200221002

Section 9114 **Tax Conventions (See Also 894.01-00 through 894.12-00)** **9114.00-00**

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• *Canada* *9114.03-06*
200110019 200111027 200111037 200134007

• *Indonesia* *9114.03-18*
200118015

• *Ireland* *9114.03-19*
200122044 200132032 200149031 200216010

• *Japan* *9114.03-22*
200111010 200222011 200146055

	• *Switzerland* 200224025 200201025 200201025	*9114.03-38*
	• *United Kingdom* 200101005 200225016	*9114.03-42*
	• *Israel* 200141020	*9114.03-44*
	• Administrative Assistance Treaties 200143032	9114.09-00
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)**	**9115.00-00**
	• Priorities (Section 507)	9115.30-00
	• *Penalties* 200109010	*9115.30-09*
Section 9200	**Tax Shelter (Use This Category Only When No Other Category Is Appropriate)** 200133017	**9200.00-00**
Section 9214	**Leasing Shelter** 200224011 200227018 200134002 200218022	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00
	• Not Able to Identify Under Present List 200101002 200102001 200102002 200102021 200102046 200103026 200103068 200103071 200104002 200104029 200106002 200106002 200107033 200108042 200108052 200109004 200109047 200110003 200110007 200110028 200110032 200112002 200112017 200113026 200113027 200113030 200113031 200114034 200115019 200115031 200116001 200116044 200117033 200117034 200117035 200117037 200118053 200119003 200119006 200119052 200119053 200119054 200119055 200120006 200121001 200121009 200121012 200121034 200121083 200122012 200123059 200123062 200124005 200124018 200124020 200126003 200126009 200126031 200127003 200127009 200127036 200127046 200128001 200128050 200128054 200129010 200130037 200130039 200130041 200130044 200130045 200130046 200131020 200131029 200137001 200137018 200137045 200137048 200145042 200149006 200149008 200149011 200149032 200149033 200151018 200151035 200205045 200205046 200205047 200206001 200206002 200211007 200211045 200213007 200217005 200217017 200219035 200220006 200220026 200220027 200223018 200223051 200225003 200225034 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135023 200135026 200135026 200135026 200135026 200135028 200135028 200135028 200135028 200135028 200135030 200135030 200135030 200135030 200135031 200135031 200135031 200135031 200136004 200136004 200138026 200139029 200139029 200139030 200139030 200140015 200140018 200140019 200140020 200140021 200140037 200140053 200140072 200140073 200140081 200141011 200141012 200141017 200141027 200141034 200141037 200141041 200141043 200141044 200142002 200142003 200142006 200142020 200142025 200144002 200144029 200146033 200146058 200148052 200148053 200150007 200202063 200202070 200208025 200208026 200210001 200210032 200210063 200212031 200212032 200212033 200215050 200215052 200216026 200216028 200218014 200221001 200221045	9999.98-00

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