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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 Cousel advice.

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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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200117039 200121013 200121071 200122022 200125007 200204002 200206006
200209029 200211030 200214025 200217021 200224011 200224026 200134008
200135001 200135001 200135001 200135001 200139002 200139002 200150001
200150009 200208022 200212012 200218022 200235005 200235005 200237004

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200103054 200104024 200104028 200105060 200107008 200108019 200108021
200109023 200109045 200114002 200116024 200118044 200118050 200119048
200121069 200122041 200125055 200128038 200128039 200129007 200131024
200149020 200151040 200204034 200209029 200224009 200227016 200234061
200234061 200234061 200234061 200234064 200234064 200234064 200234064
200239005 200239005 ***200239005 200239006 200239006 200239006 200133011***
200133034 200135039 200135039 200135039 200135039 200138015 200138024
200139011 200139011 200139026 200139026 200139028 200139028 200140033
200140039 200142012 200143029 200146019 200148001 200148049 200201032
200201032 200212012 200215031 200221009 200229015 200229015 200229015
200229015 200229015 200229025 200229025 200229025 200229025 200229025
200230006 200230006 200236044 200236044

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200101006 200101020 200102036 200103037 200103057 200104001 200104012
200104025 200105031 200107016 200107031 200109031 200111026 200111029
200112055 200113019 200114002 200115001 200118018 200118045 200119012
200120015 200120030 200125011 200125044 200126012 200126028 200129006
200129023 200129029 200129032 200130003 200131003 200137011 200137036
200137042 200151042 200151043 200151044 200205035 200206022 200209029
200209047 200213016 200214014 200214021 200217006 200219025 200220019
200223002 200225005 200227024 200234021 200234021 200234021 200234021
200234044 200234044 200234044 200234044 200234050 200234050 200234050
200234050 200239022 200239022 ***200239022 200133035 200134014 200138025***
200139001 200139001 200139009 200139009 200141045 200146019 200150023
200201006 200201006 200202047 200202059 200212026 200215049 200216006
200218021 200231003 200231003 200231008 200231008 200237022

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200121044 200125020 200129030 200137019 200145029 200205001 200205034
200206041 200209018 200211032 200217051 200220010 200223007 200226007
200226036 200234053 200234053 200234053 200234053 200133016 200134010
200138004 200140042 200146020 200207025 200215027 200215034 200231006
200231006

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200119049 200132007 200236005 200236005

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200136022 200136022 200136023 200136023

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200208017

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200111023 200111024 200115010 200115030 200116028 200225031

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200101006 200101020 200102036 200102038 200102045 200103057 200104001 200104012 200104028 200107031 200109027 200111026 200111029 200113019 200114002 200118004 200118018 200118045 200119012 200119048 200120015 200120030 200121042 200121044 200121069 200122041 200125020 200125044 200128051 200129029 200130003 200131003 200131024 200137011 200137036 200137042 200204034 200205001 200205034 200206022 200209018 200209029 200209047 200211032 200213016 200214014 200214021 200217006 200217051 200219025 200223002 200223007 200225005 200226007 200226036 200227024 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234053 200234053 200234053 200234053 200234061 200234061 200234061 200234061 200239005 200239005 ***200239005 200239006 200239006 200239006 200239022 200239022 200239022 200133011 200133016 200134010*** 200134014 200135021 200135021 200135021 200135021 200135022 200135022 200135022 200135022 200135039 200135039 200135039 200135039 200136012 200136012 200136013 200136013 200138004 200138025 200139009 200139009 200140039 200141040 200141045 200201006 200201006 200201019 200201019 200201032 200201032 200202047 200202059 200202060 200207025 200212012 200215031 200216006 200218021 200229025 200229025 200229025 200229025 200229025 200231008 200231008 200232004 200232005 200232006 200232007 200232008 200232009 200236038 200236038 200236044 200236044 200237022

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200105050 200109039 200111013 200112014 200129007 200132033 200206028 200211035 200213001 200213002 200213003 200138002 200138003 200208017 200232016 200236008 200236008

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200103034 200105050 200118011 200129024 200204034 200209049 200139001 200139001 200144001

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200118011 200125043 200213001 200213002 200213003 200138002 200138003 200144001

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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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200108023 200239007 200239007 ***200239007 200139017 200139017 200147038***
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200221012 200221013 200221023 200221025 200221026 200221028 200221029
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200125089 200128025 200137020 200145019 200205019 200206023 200206030
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200220024 200224021 200226024 200226025 200227004 200239008 200239008
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200147050 200148021 200148023 200148024 200148032 200150013 200203017
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200236004 200236016 200236016 200236017 200236017 200236019 200236019

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• Section 42; Low-Income Housing Credit 9100.01-00
200107022 200112051 200122050 200217013

• Section 59(e) 9100.02-00

• *R and D Expenditures* *9100.02-03*
200210055

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200105043 200107001 200107002 200108028 200114025 200119011 200119038 200121041 200125050 200125063 200130033 200131017 200131026 200204033 200205013 200205015 200205016 200205017 200205018 200205037 200206036 200209021 200211020 200211029 200211031 200220025 200223023 200223025 200223026 200223027 200223028 200223029 200223030 200223031 200223032 200223033 200223034 200223035 200223053 200223054 200223055 200223056 200223057 200223058 200223059 200223060 200223061 200223062 200225028 200133032 200133033 200138013 200140038 200141039 200143009 200144017 200146018 200201030 200201030 200202046 200202049 200202058 200202067 200210057 200210058 200210059 200218020 200230031 200230031 200232014 200237018

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200103053 200103059 200103060 200103062 200103063 200103064 200103065 200103066 200105008 200115026 200115037 200116003 200116013 200121039 200121043 200121047 200122038 200123006 200123032 200123054 200125039 200125068 200125069 200125084 200126022 200126023 200126025 200127020 200127035 200128008 200128012 200129034 200130027 200132030 200137035 200204036 200211027 200213025 200220013 200224019 200227019 200227038 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200134009 200134015 200135040 200135040 200135040 200135040 200139004 200139004 200140029 200140030 200142013 200144014 200146048 200146053 200147041 200148044 200148050 200202066 200203056 200216009 200232023 200232024 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037

• Section 367; Foreign Corporations 9100.08-00
200147004

• Section 442; Accounting Periods 9100.09-00
200103013 200103014 200105042 200106022 200106022 200107004 200107006 200109003 200111015 200112010 200112033 200112059 200112061 200113021 200113023 200116026 200120017 200123005 200123007 200123027 200123028 200123029 200124004 200128049 200137007 200137008 200137009 200151027 200151031 200151037 200151041 200209016 200217047 200222014 200227010 200233009 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016 200230025 200230025 200235012 200235012 200236039 200236039 200238038 200238038 200238038

• Section 472; LIFO Election 9100.11-00
200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

• 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 200238026 200238026 200238026

• Other 9100.22-00
200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200234036 200234036 200234036 200234036 200133015 200136020 200136020 200136021 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 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 200236035 200236035 200238029 200238029 200238029

• 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 200233010 200233012 200239024 200239024 ***200239024*** 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 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019

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**

	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 200110019 200111027 200111037 200134007	*9114.03-06*
	• *Indonesia* 200118015	*9114.03-18*
	• *Ireland* 200122044 200132032 200149031 200239030 200239030 ***200239030 200216010*** 200236023 200236023 200238031 200238031 200238031	*9114.03-19*
	• *Japan* 200111010 200222011 200146055	*9114.03-22*
	• *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 9999.98-00

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
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200130045 200130046 200131020 200131029 200137001 200137018 200137045
200137048 200145042 200149006 200149008 200149011 200149032 200149033
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200211007 200211045 200213007 200217005 200217017 200219035 200220006
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200234004 200234004 200234004 200234004 200234055 200234055 200234055
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