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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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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 200243049 ***200245012 200245029 200245043 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 200243027 200243032 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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200116025 200121061 200202060

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200103054 200104025 200112052 200113017 200125011 200209018 200211032 200214025 200227016 200234025 200234025 200234025 200234025 200135038 200135038 200135038 200135038 200202059 200221009

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• Stock for Property (Type "C") 200111023 200111024 200115010 200115030 200116028 200225031	368.03-00
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200107018 200111026 200112060 200113018 200114022 200120033 200125090
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200245016 200245017 200245022 200245023 200245024 200245025 200245026
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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
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200244018

• 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* 200102024 200104010 200106030 200106030 200106034 200106034 200111019 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 200239008 200239008 200239008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 ***200245007 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 200237005 200237015 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	*1362.02-03*
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	• Inadvertent Terminations 200101024 200103022 200107021 200107030 200110026 200111018 200112006 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 200233019 200233020 200234022 200234022 200234022 200234022 ***200245008 200245019 200245020 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 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024	1362.04-00
Section 1366	**Pass-Thru of Items to Shareholders** 200223052 200207015 200230030 200230030	**1366.00-00**
Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200106009 200106009 200117008 200223052	**1367.00-00**
Section 1368	**Distributions** 200111004 200117008	**1368.00-00**
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	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	**1381.00-00**
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	• Retirement Payments to Retired Partners 200142004	*1402.06-01*
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	• Liability of Withholding Agent 200243003	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00

Section 1442	**Withholding of Tax on Foreign Corporations (Required v. Not Required)** 200243003 200244017	**1442.00-00**	
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Section 1445	**Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).**	**1445.00-00**	
	• Special Rules For Distributions by Corporations, Partnerships, Trusts and Estates 200223009	1445.07-00	
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Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
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	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
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	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• Stock of Members 200150008 200232028	*1502.13-01*	
	• Obligations of Members 200121013 200122022	*1502.13-02*	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	

	• *When Group Remains in Existence* 200136001 200136001 200232016	*1502.75-10*
	• 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 200235011 200235011	1502.77-00
	• *Alternative Agents of the Group* 200130012 200235011 200235011	*1502.77-01*
	• Exercise of Privilege 200137012	1502.88-00
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• Dual Consolidated Loss 200221018	1503.04-00
	• *Dual Resident Corporation* 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200243043 ***200245036 200245037 200136020 200136020 200136021 200136021*** 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 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 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046	*1503.04-04*
Section 1504	**Definitions** 200145008 200135032 200135032 200135032 200135032 200201014 200201014 200238029 200238029 200238029	**1504.00-00**
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• *Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation* 200213018	*1504.02-01*
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	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00

	• *Open-End Investment Company Shares* 200119013	*2031.03-20*
Section 2032	**Alternate Valuation** 200203031 200236041 200236041	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200143014	**2032A.00-00**
	• Method of Election	2032A.08-00
	• *Perfecting Elections and Agreements* 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	**2033.00-00**
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
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	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
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	• Life Insurance Trusts 200127042	2036.07-00
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Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	**2038.00-00**
	• Insurance Trusts 200127042	2038.04-00
Section 2039	**Annuities (Included v. Not Included in Gross Estate)** 200105058 200112023	**2039.00-00**

	• Amount to Be Included 200210009	2039.02-00
Section 2040	**Joint Interests (Included v. Not Included in Gross Estate)** 200104008	**2040.00-00**
Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200243048 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200244002	**2041.00-00**
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
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	• Insurance Receivable by Other Beneficiaries	2042.04-00
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	• Possession of Incidents of Ownership 200111038	2042.05-00
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Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015	**2055.00-00**
	• 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
	• Presently Ascertainable Charitable Remainder 200227015	*2055.03-03*
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	• Disclaimers 200149015	2055.08-00
	• Modification of Will 200127038	2055.09-00
	• *Compromise* 200128005	*2055.09-01*
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038 200232015	2055.12-00
	• *Unitrust Lead Interest* 200218029	*2055.12-06*
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	• Employment 200125008 200136019 200136019	3306.03-00
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	• Employer-Employee Relationship 200118008 200126004 200129004 200222005	3401.04-00
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200102055 200103082 200104032 200106040 200106040 200107036 200107039
200111051 200111052 200114040 200115038 200116047 200116048 200117041
200117042 200121078 200123072 200126033 200129041 200137060 200137063
200151057 200204042 200204044 200204046 200204047 200204053 200205048
200205049 200206057 200213028 200217056 200219036 200219038 200219039
200222034 200222037 200222038 200224033 200225037 200225042 200225045
200227044 200233027 200233028 200233029 200233030 200233031 200234065
200234065 200234065 200234065 200234066 200234066 200234066 200234066
200234067 200234067 200234067 200234067 200234068 200234068 200234068
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200241049 200241049 200241049 200241056 200241056 200241056 200133048
200134033 200138029 200140083 200140084 200140085 200140086 200141063
200141064 200148071 200148072 200148080 200208039 200216032 200216033
200218041 200218042 200221050 200232033 200232036 200238050 200238050
200238050 200238053 200238053 200238053 200244011

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200101035 200112064 200112065 200114036 200114037 200114038 200123069
200123071 200124023 200125092 200125093 200209061 200224035 200241049
200241049 200241049 200241052 200241052 200241052 200216032

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200133048

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200204039 200204044 200204046 200204047

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200103082 200107036 200107039 200205049 200148078 200207031

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200103082 200104032 200104036 200104037 200106040 200106040 200107036
200107039 200115038 200116048 200117041 200121078 200137060 200137063
200204039 200204042 200204053 200205049 200209055 200233027 200233028
200233029 200233030 200234065 200234065 200234065 200234065 200234066
200234066 200234066 200234066 200234067 200234067 200234067 200234067
200234068 200234068 200234068 200234068 200234072 200234072 200234072
200234072 200241056 200241056 200241056 200138029 200140083 200140084
200140086 200207031 200212034 200238050 200238050 200238050

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200104034 200107041 200116054 200118055 200121077 200132041 200149039
200204037 200224031 200224032 200225036 ***200245059 200134030 200147057***
200150037 200207030 200212034 200230040 200230040 200235036 200235036

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200232036

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200103082 200116048 200119062 200137060 200204042 200204044 200204046
200204047 200204053 200233027 200233028 200233029 200234065 200234065
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200234065 200234066 200234066 200234066 200234066 200234072 200234072
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200232014 200237018

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200103053 200103059 200103060 200103062 200103063 200103064 200103065
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200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

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200111042 ***200245036 200210062 200221040***

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200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026

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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

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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
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