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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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	• Active Business 200104025 200108019 200108021 200112055 200126012	355.03-00
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200105060 200108005 200124009 200145009 200204002 200224009 200148001
200208022 200237017 200240051 200240051 200240051 200240051

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200102031 200105040 200109037 200121010 200145039 200213019 200234044
200234044 200234044 200234044 200140011 200140068 200203058

• Using Stock of Corporation Controlling Acquiring Corporation *368.01-01*
200119049 200132007 200236005 200236005

• Using Stock of Corporation Controlling Merged Corporation *368.01-02*
200136022 200136022 200136023 200136023

• Stock for Stock (Type "B") 368.02-00
200208017

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200103056 200115016 200115030 200116028

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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 200243028 200243032 200243036
200245009 200245043 200133011 200133016 200134010 200134014 200135021
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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
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Section 1362 **Election by Small Business Corporation** **1362.00-00**
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• Eligible v. Ineligible 1362.01-00
200114029 200123058 200217048 200222009

• *Shareholder Consent* *1362.01-01*
200115022

• *Election After Termination* *1362.01-02*
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• Termination of Election 1362.02-00
200117013 200226009 200215039

• 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 1362.03-00
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• Inadvertent Terminations 1362.04-00
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Section 1366 **Pass-Thru of Items to Shareholders** **1366.00-00**
200223052 200207015 200230030 200230030

Section 1367 **Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** **1367.00-00**
200106009 200106009 200117008 200223052

Section 1368 **Distributions** **1368.00-00**
200111004 200117008

• Accumulated Adjustments Account 1368.01-00
200110004

Section 1371 **Coordination with Subchapter C Rules** **1371.00-00**
200111004

Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 200205028 200134022 200134023 200150009 200240002 200240002 200240002 200240002 ***200247002***	**1374.00-00**
Section 1375	**Tax Imposed On Certain Passive Investment Income** 200141028 200147034 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules** 200117008	**1377.00-00**
	• 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**
Section 1388	**Definitions; Special Rules** 200206044 200226037 200244013	**1388.00-00**
Section 1394	**Tax-Exempt Enterprise Zone Facility Bonds** 200137004	**1394.00-00**
Section 1396	**Empowerment Zone Employment Credit** 200214016	**1396.00-00**
Section 1397E	**Qualified Zone Academy Bonds** 200127044	**1397E.00-00**
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	• Cases Under Chapter 7 or 11 200217003	1398.01-00
	• Debtor Succeeds to Tax Attributes of Estate 200118003	1398.09-00
Section 1400B	**Zero Percent Capital Gains Rate** 200102015	**1400B.00-00**
Section 1401	**Rate and Applicability of Self-Employment Tax** 200113002 200222008	**1401.00-00**
Section 1402	**Definitions** 200212027	**1402.00-00**
	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
	• Partner's Taxable Year Ending as the Result of Death	1402.06-00
	• Retirement Payments to Retired Partners 200142004	*1402.06-01*
Section 1441	**Withholding of Tax on Nonresident Aliens (Required v. Not Required)** 200219011 200244017	**1441.00-00**
	• Who must Withhold	1441.01-00
	• 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**	
Section 1443	**Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)** 200244017	**1443.00-00**	
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	
Section 1446	**Withholding Tax Paid by Partnerships with Foreign Partners** 200144005	**1446.00-00**	
Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
	• Excise Tax Imposed by Section 1491 Shall Not Apply	1492.01-00	R
	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
Section 1494	**Payment and Collection** 200128040	**1494.00-00**	**R**
Section 1502	**Regulations Governing Consolidated Returns (May v. May Not File Consolidated Returns)** 200136001 200136001 ***200247002***	**1502.00-00**	
	• Liability for Tax 200122023	1502.06-00	
	• 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
Section 1503	**Computation and Payment of Taxes** 200101007	**1503.00-00**
	• 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 ***200247043***	*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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	• Determination of Amount of Adjusted Taxable Gifts 200118002	2001.02-00
Section 2011	**Credit for State Death Taxes** 200108040	**2011.00-00**
Section 2013	**Credit for tax on Prior transfers** 200218003	**2013.00-00**
Section 2016	**Recovery of Taxes Claimed as Credit** 200108040	**2016.00-00**
Section 2031	**Definition** 200128021 200205002 200202032 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 ***200247001***	**2031.00-00**
	• 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 ***200247007***	**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
Section 2035	**Adjustments for Certain Gifts Made Within 3 Years of Decedent's Death**	**2035.00-00**
	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
	• Inclusion of Gift Tax in Gross Estate 200122011	2035.02-00
Section 2036	**Transfers With Retained Life Estate (Included v. Not Included in Gross Estate)** 200103001 200103002 200103003 200103049 200113006 200120021 200123034 200125038 200127037 200205002 200213013 200241044 200241044 200241044 200203045 200210018 200240018 200240018 200240018 200240018 ***200247037***	**2036.00-00**
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200138018	2036.02-00
	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	**Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)** 200113006 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051 ***200247037***	**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
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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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200241049 200241049 200241052 200241052 200241052 200216032

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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 200246036
200246036 200246036

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200234065 200234065 200234066 200234066 200234066 200234066 200245058

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200123069 200123071 200124023 200137060 200137063 200204039 200204042
200204044 200204046 200204047 200204053 200205048 200205049 200206057
200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234072 200234072
200234072 200234072 200245058 200140084 200140086 200141061 200148069
200150031 200218038 200232036

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200246036 200246036

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200125092 200125093 200127048 200127050 200130050 200132037 200151048
200204042 200204053 200217057 200219036 200219039 200224030 200227039
200233026 200134029 200135046 200135046 200135046 200135046 200135047
200135047 200135047 200135047 200141048 200141050 200141051 200141052
200141054 200141055 200141062 200143028 200148056 200148058 200148059
200148060 200148062 200148063 200148070 200150029 200150031 200218036
200218041 200218042 200230041 200230041 200235037 200235037 200238054
200238054 200238054 200244020 200244022 ***200247061***

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200219036 200219039 200222037 200222038 200225045 200227044 200136026
200136026 200138029 200141056 200148064 200218036 200218041 200218042
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200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052

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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 200243043 200245036 200245037 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 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023

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	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• Related Criminal Action 200143005	*9111.19-01*
	• Related Civil Action 200206008 200221002	*9111.19-02*
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 200243029 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 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 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200241017 200241017 200241017 200241020 200241020 200241020 200245052 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135023 200135026 200135026 200135026 200135026 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 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200242003 200242006 200246002 200246002 200246002 200246030 200246030 200246030 ***200247025***	9999.98-00