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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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200204011 200205036 200206026 200208006 200208012 200217053 200218007
200219032 200222009 200223004 200223050 200229039 200229039 200229039
200229039 200229039 200241003 200241003 200241003 200245016 200245017
200245022 200245023 200245024 200245025 200245026 200245027 200248006
200252075 200252075 200252085 200252085 200303031 200303031 200311010
200318001 200318043 200326023 200326024 200326025

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200202023 200210048 200215035 200217014 200217026 200219023 200220021
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200227021 200227025 200236012 200236012 200246010 200246010 200246010
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• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
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• S Termination Year 1362.03-00
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• Inadvertent Terminations 1362.04-00
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200326027 200326028 ***200329012***

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200223052

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200205028 200240002 200240002 200240002 200240002 200247002 200320013
200320013 ***200329011***

	• Net Recognized Built-in Gain ***200329011***	1374.02-00
	• Recognized Built-in Loss ***200329011***	1374.04-00
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	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
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Section 2057	**Sales of Certain Employer Securities (Repealed 1989)** 200313001 200317008 200328012 200328012 200328012	**2057.00-00**	**R**
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200328023 ***200329005 200329017 200329039 200329041***

• Section 42; Low-Income Housing Credit 9100.01-00
200217013 200318026 200319003 200319003

• 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
200201030 200201030 200202046 200202049 200202058 200202067 200204033
200205013 200205015 200205016 200205017 200205018 200205037 200206036
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200218020 200220025 200223023 200223025 200223026 200223027 200223028
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200223060 200223061 200223062 200225028 200230031 200230031 200232014
200237018 200245049 200247044 200249006 200308047 200252003 200252003
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200252019 200252019 200252020 200252020 200252021 200252021 200252022
200252022 200252023 200252023 200252024 200252024 200252025 200252025
200252026 200252026 200301021 200303050 200303050 200308047 200311022
200314023 200315018 200315019 200316013 200316014 200324040

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200202066 200203056 200204036 200211027 200213025 200216009 200220013
200224019 200227019 200227038 200232023 200232024 200234027 200234027
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200238037 200238037 200238037 200241029 200241029 200241029 200241030
200241030 200241030 200247017 200248001 200248022 200304020 200304027
200308031 200327001 200327034 200327035 200327038 200327050 200303040
200303040 200308031 200311016 200312017 200312017 200312017 200312017
200312017 200312017 200314022 200318047 200318048 200318067 200322003
200322004 200324020

• Section 442; Accounting Periods 9100.09-00
200201013 200201013 200203060 200209016 200217047 200218013 200218016
200222014 200227010 200230025 200230025 200233009 200235012 200235012
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200250028 200301001 200303006 200303006 200303007 200303007 200303008
200303008 200303014 200303014 200309001 200309014 200310004 200310004
200310004 200313006 200318025 200318062 200326022

• Section 472; LIFO Election 9100.11-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052
200234052 200234052 200234052 200327017 200326013 ***200329042***

• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200229028 200229028 200229028 200229028 200229028 200303038 200303038
200307063 200307063 200318059 200328014 200328014 200328014

• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009
200327036 200313018 200316039 200320012 200320012 200323032

• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055
200312013 200312013 200312013 200312013 200312013 200312013

• Other 9100.22-00
200201021 200201021 200201023 200201023 200201028 200201028 200201031
200201031 200203068 200205043 200208018 200208023 200210062 200213022
200213023 200213024 200214004 200214011 200216014 200216023 200216024
200219027 200223009 200227032 200229022 200229022 200229022 200229022
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200312015 200312018 200312018 200312018 200312018 200312018 200312018
200313018 200315016 200316039 200318068 200320012 200320012 200323032
200323033 200324044 200324048 200326031 200328012 200328012 200328012
200329020 200329038

	• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200310010 200310010 200310010 200312020 200312020 200312020 200312020 200312020 200312020 200312021 200312021 200312021 200312021 200312021 200312021 200314020 200316024 200316025 200316029 200318036 200320014 200320014 200323018 200326021 200328011 200328011 200328011 200328013 200328013 200328013 200328018 200328018 200328018 ***200329002 200329006 200329007 200329008 200329010 200329030 200329036 200329037***	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• Related Civil Action 200206008 200221002	*9111.19-02*
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	• Students and Trainees 200251003 200251003 200251003	*9114.01-20*
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	• Canada ***200329038***	*9114.03-06*
	• Germany 200327047	*9114.03-13*
	• Ireland 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016	*9114.03-19*

	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025	*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*
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	• Computer Leasing 200209001	9214.04-00
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	• Substance v. Form Issues Not Contained in Present List 200226014	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 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029	9999.98-00