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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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	• *Property Differing Materially* 200210029 200227020	*1001.02-07*
	• Valuation of Real Estate	1001.15-00
	• *Determination Under the Facts* 200346007	*1001.15-01*
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	• Liabilities Assumed as Purchase Price 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013 200326034	1012.06-00
	• Property Received From Services 200244008	1012.10-00
Section 1014	**Basis of Property Acquired From a Decedent** 200240018 200240018 200240018 200240018 200340019 200311030	**1014.00-00**
	• Basis Equal to FMV At Time of Decedent's Death 200345026	1014.01-00

	• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 200210051	1014.06-00
Section 1015	**Basis of Property Acquired by Gift or Transfer in Trust** 200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	**1015.00-00**
	• Transfer in Trust After December 31, 1920 200213014 200324051	1015.03-00
	• *Basis in Hands of Trustee or Beneficiaries of an Irrevocable Trust* 200313002	*1015.03-01*
Section 1016	**Adjustment v. No Adjustment to Basis**	**1016.00-00**
	• Improvements, Additions, Other Capital Charges 200229014 200229014 200229014 200229014 200229014	1016.07-00
	• *Stockholders Contributions* 200335034	*1016.07-03*
Section 1031	**Exchange of Property Held for Productive Use or Investment** 200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200346007 200251008 200251008 200251008 200251014 200251014 200251014 200329021	**1031.00-00**
	• Like Kind Property 200224004	1031.02-00
	• Like Kind Real Estate 200219006	1031.03-00
	• Deferred Exchanges 200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016 200338001	1031.05-00
	• Basis 200244010 200342003	1031.08-00
Section 1032	**Exchange of Stock for Property (Recognition v. Nonrecognition)** 200232028 200335034	**1032.00-00**
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	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
Section 1035	**Exchanges of Insurance Policies** 200323012 200342003	**1035.00-00**
	• Exchange of Policies With Different Insurers	1035.03-00
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Section 1041	**Transfers of Property Between Spouses or Incident to Divorce** 200221042 200233022 200317011	**1041.00-00**
	• Transfers Incident to Divorce 200221021	1041.01-00

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	• Definitions 200337003 200337003 200337003	1042.03-00
Section 1059	**Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends**	**1059.00-00**
	• In General	1059.01-00
	• *Reduction in Basis Rule* 200218004	*1059.01-01*
Section 1060	**Special Allocation Rules for Certain Asset Acquisitions** 200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013	**1060.00-00**
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	• Depreciable Property Used In Trade or Business 200243002	1221.06-00
	• Securities	1221.12-00
	• *Business Hedges* 200221008	*1221.12-02*
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Section 1223	**Holding Period of Capital Assets** 200202033 200202078 200210056 200210061 200221032 200230017 200230017 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200313002 200319004 200319004 200319005 200319005 200333013 200345007	**1223.00-00**
	• Decedent and Estate 200213014 200324051	1223.01-00
Section 1231	**Property Used in the Trade or Business and Involuntary Conversions (Capital Gain v. Ordinary Income Treatment)** 200215037 200335034	**1231.00-00**
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Section 1234A	**Gains or Losses From Certain Terminations** 200209007 200209008	**1234A.00-00**
Section 1235	**Sale or Exchange of Patents (Capital Transaction v. Not a Capital Transaction)** 200219017 200219019 200219020 200219021 200219026 200249002	**1235.00-00**

	• Sale of Patent v. Sale of Services 200249002	1235.03-00
	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00
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	• OID Accrual - Principal Subject to Acceleration 200347016	1272.06-00
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	• Integration 200347016	1275.08-00
Section 1291	**PFIC Interest on Tax Deferral**	**1291.00-00**
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	• Deemed Dividend Election by Shareholder of Controlled Foreign Corporation 200303024 200303024	*1291.06-02*
Section 1295	**Qualified Electing Fund**	**1295.00-00**
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	• Retroactive Elections 200212014 200245034 200327026 200303024 200303024 200328003 200328003 200328003 200339053	*1295.02-02*
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	• Double Disallowance of a Deduction or Credit 200324002	1312.05-00
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	• Amount Previously Included in Income v. Not Included 200310001 200310001 200310001 200331002	1341.02-00
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	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200344011 200313004 200320008 200320008	1361.01-00
	• *Shareholder Not an Individual or Permitted Trust or Estate* 200344005	*1361.01-02*
	• *Non-Resident Alien as Shareholder* 200226031	*1361.01-03*
	• *More than One Class of Stock* 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025	*1361.01-04*
	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00
	• *Grantor Trusts* 200339026	*1361.03-01*
	• *Qualified Subchapter S Trusts* 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018 200343003 200343004	*1361.03-02*
	• *Electing Small Business Trusts* 200227021	*1361.03-03*
	• Qualified Subchapter S Subsidiary 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 200335020 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017 200339033 200339034 200345027 200345028 200345029 200345030 200345031 200345032 200345033 200345034	1361.05-00
Section 1362	**Election by Small Business Corporation** 200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200335031 200250002 200252056 200252056 200308044 200333017	**1362.00-00**
	• Eligible v. Ineligible 200217048 200222009 200344019 200306026 200306026	1362.01-00
	• *Election After Termination* 200218017 200239007 200239007 200239007 200245021	*1362.01-02*

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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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• *Passive Investment Income* *1362.02-03*

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200348007

• 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**

200207015 200223052 200230030 200230030 200308033 200335034 200308033

Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200223052	**1367.00-00**
Section 1374	**Tax Imposed On Certain Built-In Gains (for Corporations Electing S Status After 12/31/86)** 200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011	**1374.00-00**
	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
Section 1375	**Tax Imposed On Certain Passive Investment Income** 200210041 200210042 200210045 200210046 200218033	**1375.00-00**
Section 1377	**Definitions and Special Rules**	**1377.00-00**
	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017	**1381.00-00**
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200336013 ***200348016***

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200333010

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200324049

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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 200330004
200330005 200330006 200330007 200330008 200333009 200333012 200333021
200334009 200334012 200339023 200342002 200345015 ***200348008***

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

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

• *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. Model Income Tax Treaty 9114.01-00

• *Students and Trainees* *9114.01-20*
200251003 200251003 200251003

• U.S. Income Tax Treaties 9114.03-00

• *Canada* *9114.03-06*
200329038

• *Germany* *9114.03-13*
200327047

• *Ireland* *9114.03-19*
200216010 200236023 200236023 200238031 200238031 200238031 200239030
200239030 200239030 200243029 200321013 200344012 200252071 200252071
200301039 200323016 200330031 200330035 200330039

	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025 200332008	*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*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Railroad Car Leasing 200338009	9214.03-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Substance v. Form Issues Not Contained in Present List 200226014 200334001	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 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	9999.98-00