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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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• *Election After Termination*
200108023 200139017 200139017 200147038 200218017

• *Late Elections*

200101010 200101013 200101014 200101018 200101022 200101025 200101026
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200212023 200215012 200215013 200215014 200215021 200215033 200215038
200215040 200215041 200215046 200218006 200218025 200218026 200218030
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200229047 200229047 ***200229047***

• Termination of Election
200117013 200226009 200215039 1362.02-00

• *Ceases to be Small Business Corporation*
200107025 200122034 200145028 *1362.02-02*

• *Passive Investment Income* *1362.02-03*
200102024 200104010 200106030 200106030 200106034 200106034 200111019
200112032 200112035 200114024 200114030 200119028 200122028 200123036
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200206031 200211001 200217008 200217012 200217023 200217034 200217045
200220024 200224021 200226024 200226025 200227004 200133019 200135009
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200229036 200229036 ***200229036***

• S Termination Year
200145037 200219013 200227028 200207021 200210043 200229039 200229039 1362.03-00
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• Inadvertent Terminations
200101024 200103022 200107021 200107030 200110026 200111018 200112006 1362.04-00
200114009 200115020 200115022 200117031 200118025 200119033 200119040
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200147043 200147045 200147046 200148031 200148035 200150017 200201027
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200218007 200221014 200229024 200229024 200229024 200229024 ***200229024***

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200223052 200207015 **1366.00-00**

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	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059	1502.75-00	
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	• Taxable Year of Members of Group 200101008 200127008 200227001 200136001 200136001	1502.76-00
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	• *Dual Resident Corporation* 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 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***	*1503.04-04*
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	• *Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation* 200213018	*1504.02-01*
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	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
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	• 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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	• Amount Included 200210009	2036.23-00
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	• Insurance Trusts 200127042	2038.04-00
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	• Amount to Be Included 200210009	2039.02-00
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	• 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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200101008 200101017 200101022 200102006 200103011 200103021 200103058 200104015 200104016 200105028 200105032 200106012 200106012 200106013 200106013 200106014 200106014 200107009 200108024 200109007 200109032 200109033 200109034 200110010 200110014 200110016 200111006 200111007 200111030 200111031 200111034 200111035 200111036 200112004 200112029 200112054 200112060 200113018 200114017 200114022 200114028 200114031 200116010 200116011 200116053 200116057 200116058 200117025 200117030 200117032 200118037 200118043 200119021 200119059 200120008 200120010 200120019 200120040 200121005 200121027 200121050 200121058 200121059 200121060 200121062 200121063 200121064 200121065 200121066 200121067 200121068 200122010 200122012 200123025 200123048 200124007 200124015 200125012 200125018 200125034 200125035 200125036 200125040 200125056 200125064 200125071 200126027 200126040 200127019 200128002 200128029 200128030 200128034 200129017 200129026 200129028 200130006 200130011 200130018 200130025 200131010 200132005 200132013 200132023 200132028 200137024 200137027 200145025 200145027 200145030 200149037 200149042 200151001 200151039 200151055 200204004 200204020 200204028 200204029 200204031 200205014 200205022 200205025 200205036 200205040 200206016 200206025 200206026 200206027 200206051 200209002 200209009 200209046 200209052 200209053 200209054 200209056 200209060 200211024 200211026 200211028 200211048 200213030 200213031 200213034 200214023 200214033 200217030 200217053 200217058 200219003 200219007 200219024 200219032 200219040 200220016 200220029 200222009 200222028 200223004 200223016 200223050 200223063 200223064 200223069 200223071 200225017 200225018 200225019 200225020 200225021 200225022 200225023 200225024 200225025 200225026 200225027 200225047 200226008 200226009 200226041 200226046 200227017 200227029 200227031 200227042 200133029 200133031 200135004 200135004 200135004 200135004 200135018 200135018 200135018 200135018 200135019 200135019 200135019 200135019 200138011 200138017 200139003 200139003 200140028 200140044 200140058 200140059 200140066 200140082 200141033 200142009 200142016 200143010 200146027 200146039 200146054 200147014 200147018 200147019 200147020 200147023 200148043 200148073 200201014 200201014 200202024 200202043 200202044 200202052 200202053 200202054 200202055 200203027 200203031 200203035 200203036 200203037 200203066 200207024 200208006 200208010 200208011 200208012 200208013 200208014 200208016 200208032 200208034 200208035 200208036 200208038 200210003 200210004 200210020 200210022 200210044 200210067 200212022 200212024 200212025 200215011 200215015 200215025 200215026 200215028 200215029 200215030 200215062 200216012 200218001 200218010 200218011 200218012 200218015 200218025 200218031 200218040 200221053 200221054 200221055 200229002 200229002 200229002 200229002 ***200229002 200229031*** 200229031 200229031 200229031 ***200229031 200229032 200229032 200229032*** 200229032 ***200229032 200229033 200229033 200229033 200229033 200229033*** 200229035 200229035 200229035 200229035 ***200229035 200229037 200229037*** 200229037 200229037 ***200229037 200229038 200229038 200229038 200229038 200229038 200229039 200229039 200229039 200229039 200229039 200229043*** 200229043 200229043 200229043 ***200229043***

• Section 42; Low-Income Housing Credit 9100.01-00

200107022 200112051 200122050 200217013

• Section 59(e) 9100.02-00

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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

• 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 200134009 200134015 200135040 200135040 200135040 200135040 200139004 200139004 200140029 200140030 200142013 200144014 200146048 200146053 200147041 200148044 200148050 200202066 200203056 200216009

• 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 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016

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

• 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

	• Other 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 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***	9100.22-00
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 200138027	9100.26-00
	• Regulation Section 1.1502-20; Loss Disallowance Rule 200115008 200128043 200130004 200137054 200151034 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 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 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	9100.31-00
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	• Collateral Estoppel 200221002	9111.19-00
	• *Related Criminal Action* 200143005	*9111.19-01*
	• *Related Civil Action* 200206008 200221002	*9111.19-02*
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	• *Indonesia* 200118015	*9114.03-18*
	• *Ireland* 200122044 200132032 200149031 200216010	*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**
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