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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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200105034 200105035 200118046 200130018 200211032 200234062 200234062 200234062 200234062 200234062 200135004 200135004 200135004 200135004 200138017 200150009 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012

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200205044 200201005 200201005

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• *Grantor Trusts* *1361.03-01*
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200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023

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200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039

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200114029 200123058 200217048 200222009

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200108023 200239007 200239007 ***200239007 200139017 200139017 200147038***
200218017

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200101010 200101013 200101014 200101018 200101022 200101025 200101026
200101027 200101028 200102019 200102020 200102022 200102023 200102026
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200221012 200221013 200221023 200221025 200221026 200221028 200221029
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200230011 200230011 200230028 200230028 200231004 200231004 200231005
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200238027 200238036 200238036 200238036

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200117013 200226009 200215039

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200107025 200122034 200145028

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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
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200147050 200148021 200148023 200148024 200148032 200150013 200203017
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• S Termination Year — 1362.03-00
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200229039 200229039 200229039

	• 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 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 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023	1362.04-00
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200230015 200230020 200230020 200230024 200230024 200231001 200231001
200231007 200231007 200231010 200231010 200232002 200232030 200232034
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200236004 200236016 200236016 200236017 200236017 200236019 200236019

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200238028 200238035 200238035 200238035

• Section 42; Low-Income Housing Credit 9100.01-00
200107022 200112051 200122050 200217013

• 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
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
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200146018 200201030 200201030 200202046 200202049 200202058 200202067
200210057 200210058 200210059 200218020 200230031 200230031 200232014
200237018

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200103053 200103059 200103060 200103062 200103063 200103064 200103065
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200121043 200121047 200122038 200123006 200123032 200123054 200125039
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200127035 200128008 200128012 200129034 200130027 200132030 200137035
200204036 200211027 200213025 200220013 200224019 200227019 200227038
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200139004 200139004 200140029 200140030 200142013 200144014 200146048
200146053 200147041 200148044 200148050 200202066 200203056 200216009
200232023 200232024 200235017 200235017 200235019 200235019 200237025
200238033 200238033 200238033 200238037 200238037 200238037

• 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
200233009 200133012 200134013 200140052 200146016 200201013 200201013
200203060 200218013 200218016 200230025 200230025 200235012 200235012
200236039 200236039 200238038 200238038 200238038

• Section 472; LIFO Election 9100.11-00
200106035 200106035 200106036 200106036 200118036 200223005 200223017
200234048 200234048 200234048 200234048 200234052 200234052 200234052
200234052

• 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 200116027	9100.17-00
	• Section 927; FSC Election 200111042 200210062 200221040	9100.18-00
	• Section 1502; Election to File Consolidated Return 200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	9100.20-00
	• 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 200234036 200234036 200234036 200234036 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	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 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	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**
	• 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 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 9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068
200103071 200104002 200104029 200106002 200106002 200107033 200108042
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200112002 200112017 200113026 200113027 200113030 200113031 200114034
200115019 200115031 200116001 200116044 200117033 200117034 200117035
200117037 200118053 200119003 200119006 200119052 200119053 200119054
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200211007 200211045 200213007 200217005 200217017 200219035 200220006
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