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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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200125046 200127014 200127021 200127026 200127028 200128028 200128044
200130017 200130022 200130031 200145026 200217014 200217026 200219023
200220021 200220022 200220023 200226021 200227021 200227025 200135035
200135035 200135035 200135035 200136015 200136015 200136016 200136016
200140047 200140075 200140076 200147031 200202023 200210048 200215035
200221003 200221005 200221007 200221024 200236012 200236012

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200218017

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200101027 200101028 200102019 200102020 200102022 200102023 200102026
200102027 200102032 200102033 200102050 200103018 200103019 200103020
200103021 200103023 200103025 200103028 200103029 200103035 200103036
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• Termination of Election 1362.02-00
200117013 200226009 200215039

• Ceases to be Small Business Corporation *1362.02-02*
200107025 200122034 200145028 200240038 200240038 200240038 200240038

	• *Passive Investment Income* 200102024 200104010 200106030 200106030 200106034 200106034 200111019 200112032 200112035 200114024 200114030 200119028 200122028 200123036 200125089 200128025 200137020 200145019 200205019 200206023 200206030 200206031 200211001 200217008 200217012 200217023 200217034 200217045 200220024 200224021 200226024 200226025 200227004 200239008 200239008 200239008 200239033 200239033 200239033 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200133019 200135009 200135009 200135009 200135009 200141028 200143012 200144021 200147034 200147040 200147050 200148021 200148023 200148024 200148032 200150013 200203017 200208007 200210041 200210042 200210045 200210046 200215045 200218033 200221027 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200240003 200240003 200240003 200240003 200240005 200240005 200240005 200240005 200240017 200240017 200240017 200240017 200240026 200240026 200240026 200240026 200240032 200240032 200240032 200240032 200240033 200240033 200240033 200240033 200240034 200240034 200240034 200240034 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043	*1362.02-03*
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	• 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 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024	1362.04-00
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Section 1367	**Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** 200106009 200106009 200117008 200223052	**1367.00-00**
Section 1368	**Distributions** 200111004 200117008	**1368.00-00**
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	• 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**
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	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
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	• *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**	
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Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
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	• 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*
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	• 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
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	• 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 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	*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
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	• *Open-End Investment Company Shares* 200119013	*2031.03-20*

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	• Method of Election	2032A.08-00
	• *Perfecting Elections and Agreements* 200234055 200234055 200234055 200234055	*2032A.08-04*
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	• Interest v. No Interest at Time of Death 200105044	2033.01-00
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	• Life Insurance Trusts 200127042	2036.07-00
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	• 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
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
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	• Claim Extinguished - Effect of Post Death Events 200217022	*2053.09-13*
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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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	• Disclaimers 200149015	2055.08-00

	• Modification of Will 200127038	2055.09-00
	• *Compromise* 200128005	*2055.09-01*
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038 200232015	2055.12-00
	• *Unitrust Lead Interest* 200218029	*2055.12-06*
	• *Guaranteed Annuity Lead Interest* 200230022 200230022	*2055.12-07*
	• *Reformations of Nonqualifying Interests* 200105059 200122045 200224006 200201026 200201026 200230022 200230022 200232015	*2055.12-10*
	• Transfers of Easements in Real Property 200143011	2055.14-00
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	• *Life Estate* 200125012 200222024 200224016	*2056.01-01*
	• Qualified Terminable Interest Property 200119030 200130034 200226020 200241012 200241012 200241012 200218003	2056.07-00
	• *Effective Election* 200112009 200117007 200133015 200143013 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017	*2056.07-01*
	• Special Rule for Charitable Remainder Trusts 200127038 200204022 200232015	2056.08-00
	• Disallowance of Deduction Where Surviving Spouse Not U.S. Citizen	2056.19-00
	• *Exception For Property Transferred to Qualified Domestic Trust* 200146015	*2056.19-02*
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	• Effective Election 200211021	2056A.04-00
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	• *Irrevocable Trusts* 200116031 200117002 200119023 200123012 200123013 200123014 200125037 200211034 200217035 200222012 200234062 200234062 200234062 200234062 200241041 200241041 200241041 200201017 200201017 200201020 200201020 200203029 200207018 200229041 200229041 200229041 200229041 200229041 200229042 200229042 200229042 200229042 200229042	*2601.03-01*
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	• Gift Splitting by Married Couples 200130030 200218001	*2652.01-01*
	• Special Election for QTIP 200109007 200111007 200112009 200117007 200118037 200125040 200205040 200214011 200226026 200226041 200241032 200241032 200241032 200208018 200215026 200229043 200229043 200229043 200229043 200229043 200230024 200230024 200231010 200231010 200232027 200232030 200242002	*2652.01-02*
	• Interest Defined 200232027	2652.03-00
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	• Applicable Retained Interests 200138028	2701.04-00
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	• Employees 200118008 200126004 200129004 200222005 200146006 200215053	3121.04-00
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	• Employment 200125008 200136019 200136019	3306.03-00
	• *Services for U.S. or an Instrumentality Excepted* 200238001 200238001 200238001	*3306.03-01*
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	• Employer-Employee Relationship 200118008 200126004 200129004 200222005	3401.04-00
	• *Employer v. Not an Employer* 200108010 200128018 200214001 200233004 200146006	*3401.04-01*
	• *Employee v. Not an Employee* 200119035 200129014 200234007 200234007 200234007 200234007	*3401.04-02*
	• Number of Withholding Exemptions Claimed 200206053	3401.05-00
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200102055 200103082 200104032 200106040 200106040 200107036 200107039
200111051 200111052 200114040 200115038 200116047 200116048 200117041
200117042 200121078 200123072 200126033 200129041 200137060 200137063
200151057 200204042 200204044 200204046 200204047 200204053 200205048
200205049 200206057 200213028 200217056 200219036 200219038 200219039
200222034 200222037 200222038 200224033 200225037 200225042 200225045
200227044 200233027 200233028 200233029 200233030 200233031 200234065
200234065 200234065 200234065 200234066 200234066 200234066 200234066
200234067 200234067 200234067 200234067 200234068 200234068 200234068
200234068 200234072 200234072 200234072 200234072 200241044 200241044
200241044 200241047 200241047 200241047 200241048 200241048 200241048
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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200101035 200112064 200112065 200114036 200114037 200114038 200123069
200123071 200124023 200125092 200125093 200209061 200224035 200241049
200241049 200241049 200241052 200241052 200241052 200216032

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200136029 200136029

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200133048

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200204039 200204044 200204046 200204047

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200103082 200107036 200107039 200205049 200148078 200207031

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200103082 200104032 200104036 200104037 200106040 200106040 200107036
200107039 200115038 200116048 200117041 200121078 200137060 200137063
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

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200104034 200107041 200116054 200118055 200121077 200132041 200149039
200204037 200224031 200224032 200225036 200134030 200147057 200150037
200207030 200212034 200230040 200230040 200235036 200235036

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200126033

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200148078

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200103082 200116048 200119062 200137060 200204042 200204044 200204046
200204047 200204053 200233027 200233028 200233029 200234065 200234065
200234065 200234065 200234066 200234066 200234066 200234066

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200117042 200137063 200204039

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200134026 200136025 200136025 200148078

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200119062 200241047 200241047 200241047 200136025 200136025

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200222034 200136025 200136025 200148078 200202077

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200103076 200103082 200103085 200107036 200107039 200115038 200116048 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 200140084 200140086 200141061 200148069 200150031 200218038 200232036

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