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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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200208022 200237017 200240051 200240051 200240051 200240051

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200234044 200234044 200234044 200140011 200140068 200203058

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200119049 200132007 200236005 200236005

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200136022 200136022 200136023 200136023

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200101006 200101020 200102036 200102038 200102045 200103057 200104001
200104012 200104028 200107031 200109027 200111026 200111029 200113019
200114002 200118004 200118018 200118045 200119012 200119048 200120015
200120030 200121042 200121044 200121069 200122041 200125020 200125044
200128051 200129029 200130003 200131003 200131024 200137011 200137036
200137042 200204034 200205001 200205034 200206022 200209018 200209029
200209047 200211032 200213016 200214014 200214021 200217006 200217051
200219025 200223002 200223007 200225005 200226007 200226036 200227024
200234021 200234021 200234021 200234021 200234044 200234044 200234044
200234044 200234053 200234053 200234053 200234053 200234061 200234061
200234061 200234061 200239005 200239005 200239005 200239006 200239006
200239006 200239022 200239022 200239022 200243028 200243032 200243036
200245009 200245043 200133011 200133016 200134010 200134014 200135021
200135021 200135021 200135021 200135022 200135022 200135022 200135022
200135039 200135039 200135039 200135039 200136012 200136012 200136013
200136013 200138004 200138025 200139009 200139009 200140039 200141040
200141045 200201006 200201006 200201019 200201019 200201032 200201032
200202047 200202059 200202060 200207025 200212012 200215031 200216006
200218021 200229025 200229025 200229025 200229025 200229025 200231008
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200127019 200145025 200145030 200204011 200205036 200206026 200217053
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200245016 200245017 200245022 200245023 200245024 200245025 200245026
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• Eligible v. Ineligible 1362.01-00
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• *Shareholder Consent* *1362.01-01*
200115022

• *Election After Termination* *1362.01-02*
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• Termination of Election 1362.02-00
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• *Ceases to be Small Business Corporation* *1362.02-02*
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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 200245008 200245019 200245020 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 200246009 200246009 ***200246009 200246017 200246017 200246017*** 200246026 200246026 ***200246026***	1362.04-00
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Section 1368	**Distributions** 200111004 200117008	**1368.00-00**
	• Accumulated Adjustments Account 200110004	1368.01-00
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	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
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	• Liability of Withholding Agent 200243003	*1441.01-02*
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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	
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	• 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*
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	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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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 200245036 200245037 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*
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	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• *Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation* 200213018	*1504.02-01*
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	• *Open-End Investment Company Shares* 200119013	*2031.03-20*
Section 2032	**Alternate Valuation** 200203031 200236041 200236041	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200143014	**2032A.00-00**
	• Method of Election	2032A.08-00
	• *Perfecting Elections and Agreements* 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	**2033.00-00**
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
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	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
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	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
	• Amount Included 200210009	2036.23-00
Section 2037	**Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)** 200113006 200213014	**2037.00-00**
Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	**2038.00-00**
	• 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
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	• Possession of Incidents of Ownership 200111038	2042.05-00
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	• Claim Extinguished - Effect of Post Death Events 200217022	*2053.09-13*
Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015	**2055.00-00**
	• 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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	• 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*	
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	• Charitable Remainder Trusts 200108035 200205008 200140027 200207026 200215032	*2522.02-03*
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200101011 200101015 200102039 200102040 200103001 200103002 200103003 200103007 200103012 200103049 200105039 200105058 200107003 200108011 200108015 200109015 200112031 200112036 200112037 200112038 200112040 200112041 200112042 200112043 200112044 200112046 200112047 200112048 200112049 200112050 200113006 200113007 200116016 200118038 200119027 200119047 200123045 200124006 200124012 200125038 200125070 200125077 200125079 200125082 200125085 200125086 200125087 200126013 200127037 200128035 200132015 200132016 200206045 200209022 200209033 200209034 200209037 200209038 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200219028 200219029 200223019 200224001 200225029 200226042 200234043 200234043 200234043 200234043 200241038 200241038 200241038 200241041 200241041 200241041 200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200133002 200134012 200135007 200135007 200135007 200135007 200141022 200141024 200143019 200144008 200146042 200146045 200147028 200147042 200148034 200148041 200150016 200202033 200203029 200203030 200210029 200210054 200210056 200215001 200218023 200218035 200221032 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011 200236030 200236030 200238034 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242022 200242031 200242032 200242033 200242034

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200241041 200241041 200241041 200203029

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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

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	• Deemed Allocation to Certain Lifetime Direct Skips 200201002 200201002 200201003 200201003	2632.02-00
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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
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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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200204039 200204044 200204046 200204047 200246031 200246031 ***200246031***

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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 200246036
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200150037 200207030 200212034 200230040 200230040 200235036 200235036

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200234065 200234065 200234066 200234066 200234066 200234066 200245058

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200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234072 200234072
200234072 200234072 200245058 200140084 200140086 200141061 200148069
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200125092 200125093 200127048 200127050 200130050 200132037 200151048
200204042 200204053 200217057 200219036 200219039 200224030 200227039
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200141054 200141055 200141062 200143028 200148056 200148058 200148059
200148060 200148062 200148063 200148070 200150029 200150031 200218036
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200238054 200238054 200244020 200244022

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200219036 200219039 200222037 200222038 200225045 200227044 200136026
200136026 200138029 200141056 200148064 200218036 200218041 200218042
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200246019 200246019 ***200246019***

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200107022 200112051 200122050 200217013

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200105043 200107001 200107002 200108028 200114025 200119011 200119038
200121041 200125050 200125063 200130033 200131017 200131026 200204033
200205013 200205015 200205016 200205017 200205018 200205037 200206036
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200232014 200237018

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200103053 200103059 200103060 200103062 200103063 200103064 200103065
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200233009 200245035 200245046 200133012 200134013 200140052 200146016
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200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052

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200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

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200116027

• Section 927; FSC Election 9100.18-00
200111042 200245036 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 200238026 200238026 200238026

• Other 9100.22-00
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 200243043 200245036 200245037 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 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023

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200138027

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200115008 200128043 200130004 200137054 200151034 200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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

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	• *Japan* 200111010 200222011 200146055	*9114.03-22*
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	• 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

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200101002 200102001 200102002 200102021 200102046 200103026 200103068
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