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Section 6110 Index

Written Determinations Requested After November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Cousel advice.

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Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Internal Revenue Service

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	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200313004 200320008 200320008	1361.01-00
	• *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
	• *Qualified Subchapter S Trusts* 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	*1361.03-02*
	• *Electing Small Business Trusts* 200227021	*1361.03-03*

	• Qualified Subchapter S Subsidiary	1361.05-00
	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 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017	
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	200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200250002 200252056 200252056 200308044 ***200333017***	
	• Eligible v. Ineligible	1362.01-00
	200217048 200222009 200306026 200306026	
	• *Election After Termination*	*1362.01-02*
	200218017 200239007 200239007 200239007 200245021	

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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200314019 200314020 200315007 200315010 200315011 200315014 200315017
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200317001 200317006 200317007 200317010 200318003 200318004 200318015
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200332007 200332012 200332023 ***200333002 200333007 200333022 200333025***

• Termination of Election 1362.02-00
200215039 200226009

• Ceases to be Small Business Corporation *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032 200316030 200324050 200330004 200330005 200330006
200330007 200330008

	• *Passive Investment Income* 200203017 200205019 200206023 200206030 200206031 200208007 200210041 200210042 200210045 200210046 200211001 200215045 200217008 200217012 200217023 200217034 200217045 200218033 200220024 200221027 200224021 200226024 200226025 200227004 200229003 200229003 200229003 200229003 200229003 200229027 200229027 200229027 200229027 200229027 200229036 200229036 200229036 200229036 200229036 200237005 200237015 200239008 200239008 200239008 200239033 200239033 200239033 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 200240039 200240039 200240039 200240039 200240043 200240043 200240043 200240043 200241002 200241002 200241002 200241006 200241006 200241006 200241007 200241007 200241007 200241023 200241023 200241023 200245007 200247024 200247026 200247027 200247028 200247029 200302024 200304026 200308002 200327004 200327029 200252036 200252036 200252037 200252037 200302024 200303046 200303046 200308002 200309021 200310022 200310022 200310022 200316015 200316020 200317002 200317004 200318020 200323013 200324027 200324028 200324029 200324030 200326014 200326018 200328025 200328025 200328025 200329022 200332010 200332016	*1362.02-03*
	• S Termination Year 200207021 200210043 200219013 200227028 200229039 200229039 200229039 200229039 200229039	1362.03-00
	• Inadvertent Terminations 200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 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 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012	1362.04-00
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	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
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	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
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	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
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	• Liability of Withholding Agent 200243003	*1441.01-02*
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	• Intercompany Transactions 200209025 200302002 200302002	1502.13-00
	• *Stock of Members* 200232028	*1502.13-01*
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
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	• Investment Adjustment 200215002	1502.32-00
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	• Life and Non-Life 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 ***200333015***	1502.75-00
	• *When Group Remains in Existence* 200232016	*1502.75-10*
	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• *Alternative Agents of the Group* 200235011 200235011 200307077 200307077	*1502.77-01*
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• *Dual Resident Corporation* 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 200227032 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 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 ***200333010***	*1503.04-04*

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	• Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation 200213018	*1504.02-01*
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
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	• Determination of Amount of Adjusted Taxable Gifts 200252032 200252032	2001.02-00
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Section 2031	**Definition** 200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	**2031.00-00**
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	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
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	• Perfecting Elections and Agreements 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	**2033.00-00**
	• Life Estate 200213014	2033.09-00
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	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
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	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
	• Life Insurance Trusts 200314009	2036.07-00

	• Transfer v. Not a Transfer 200213014	2036.11-00
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Section 2037	**Transfers Taking Effect at Death (Included v. Not Included in Gross Estate)** 200213014	**2037.00-00**
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	• Power to Alter or Amend	2038.01-00
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	• Insurance Receivable by Other Beneficiaries	2042.04-00
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	• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523 200224016 200319002 200319002	*2044.01-01*
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	• Claims Against the Estate	2053.09-00
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	• To Corporation or Association Organized for Exclusively Charitable Purposes 200302005 200302005	2055.02-00
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	• Effective Election 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010	*2056.07-01*
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	• Inclusion Ratio Defined 200234026 200234026 200234026 200234026 200236004 200236004 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 200243042 200248009 200248010 200305022 200306015 200306015 200320006 200320006 200323040 200324041	2642.01-00
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200331007

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200204039 200204042 200204053 200205049 200207031 200209055 200212034 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200238050 200238050 200238050 200241056 200241056 200241056 200246036 200246036 200246036 200321023 200327062 200251019 200251019 200251019 200323046 200323047 200331005 200331006 200331008 200332019

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200204037 200207030 200212034 200224031 200224032 200225036 200230040 200230040 200235036 200235036 200245059 200247054 200302051 200327062 200302051 200303063 200303063 200318070 200318071 200318072

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200306015 200306016 200306016 200306017 200306017 200306018 200306018
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200312019 200312019 200313001 200313008 200313012 200313013 200313025
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200317003 200317008 200317012 200317013 200317015 200317017 200317018
200317028 200317037 200318001 200318005 200318006 200318007 200318008
200318009 200318010 200318011 200318012 200318013 200318014 200318032
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200328023 200329005 200329017 200329039 200329041 200330003 200330013
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• Section 42; Low-Income Housing Credit 9100.01-00
200217013 200318026 200319003 200319003 200330023 ***200333011***

• 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
200201030 200201030 200202046 200202049 200202058 200202067 200204033
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200314023 200315018 200315019 200316013 200316014 200324040 200332013

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
200202066 200203056 200204036 200211027 200213025 200216009 200220013
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200322004 200324020

• Section 442; Accounting Periods 9100.09-00
200201013 200201013 200203060 200209016 200217047 200218013 200218016
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200303008 200303014 200303014 200309001 200309014 200310004 200310004
200310004 200313006 200318025 200318062 200326022 200330034 200332003

• Section 472; LIFO Election 9100.11-00
200223005 200223017 200234048 200234048 200234048 200234048 200234052
200234052 200234052 200234052 200327017 200326013 200329042

• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200229028 200229028 200229028 200229028 200229028 200303038 200303038
200307063 200307063 200318059 200328014 200328014 200328014

• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009
200327036 200313018 200316039 200320012 200320012 200323032 200330038
200333010

• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055
200312013 200312013 200312013 200312013 200312013 200312013 ***200333015***

	• Other 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 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 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200321008 200327036 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 ***200333010***	9100.22-00
	• Regulation Section 1.1502-20; Loss Disallowance Rule 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200207019 200209040 200209041 200209048 200211025 200213005 200215012 200215022 200215023 200215024 200217020 200218018 200220008 200220009 200221022 200221038 200221047 200222010 200224010 200224013 200225012 200226040 200230023 200230023 200230032 200230032 200231002 200231002 200233010 200233012 200236015 200236015 200236018 200236018 200237019 200239024 200239024 200239024 200247005 200247010 200247015 200247016 200247036 200302019 200302026 200304018 200304019 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 200308024 200308025 200308026 200308027 200308028 200308029 200308040 200321004 200251006 200251006 200251006 200252034 200252034 200252035 200252035 200252068 200252068 200252081 200252081 200301002 200301003 200301005 200301006 200301007 200302019 200302026 200303043 200303043 200306007 200306007 200307005 200307005 200307007 200307007 200307064 200307064 200307065 200307065 200307066 200307066 200307067 200307067 200307068 200307068 200308005 200308006 200308007 200308008 200308009 200308010 200308011 200308012 200308013 200308014 200308015 200308016 200308017 200308018 200308019 200308020 200308021 200308022 200308023 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***	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00

	• *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. Model Income Tax Treaty	9114.01-00
	• *Students and Trainees* 200251003 200251003 200251003	*9114.01-20*
	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 200329038	*9114.03-06*
	• *Germany* 200327047	*9114.03-13*
	• *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039	*9114.03-19*
	• *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**
	• 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	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 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029	9999.98-00