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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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Department of the Treasury
Internal Revenue Service

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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***

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200101010 200101013 200101014 200101018 200101022 200101025 200101026
200101027 200101028 200102019 200102020 200102022 200102023 200102026
200102027 200102032 200102033 200102050 200103018 200103019 200103020
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200112053 200112057 200112058 200114007 200114010 200114018 200114019
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200212023 200215012 200215013 200215014 200215021 200215033 200215038
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200221030 200221031 200221033 200221034 ***200229023 200229026 200229045 200229047***

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200112032 200112035 200114024 200114030 200119028 200122028 200123036
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200220024 200224021 200226024 200226025 200227004 200133019 200135009
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200114009 200115020 200115022 200117031 200118025 200119033 200119040
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200129031 200130016 200130020 200131019 200131022 200137040 200145019
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200218007 200221014 ***200229024***

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• 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

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• 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 9100.22-00
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	• 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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