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Section 6110 Index

Written Determinations Requested After November 1, 1976

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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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Department of the Treasury
Internal Revenue Service

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200230011 200230011 200230028 200230028 200231004 ***200231004 200231005***
200231005 200231009 200231009 200231012 200231012

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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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200218007 200221014 200229024 200229024 200229024 200229024 200229024

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Section 7704	**Certain Publicly Traded Partnerships Treated as Corporations** 200105009 200105010 200105011 200105012 200105013 200105015 200105016 200105017 200105018 200105019 200105020 200105021 200105022 200105023 200105024 200105025 200105026 200105027 200118039 200118040 200118041 200119008	**7704.00-00**
	• Meaning of 200111021 200125053	7704.01-00
	• Qualifying Income 200125089	7704.03-00
	• Transitional Rule for Existing Partnerships 200102028 200110011	7704.05-00
Section 7805	**Rules and Regulations** 200107020	**7805.00-00**
	• Prospective Application of Changes in Regulations	7805.01-00
	• Prospective Application of Rulings 200116032 200210028	*7805.01-01*
	• Effect of Private Rulings 200151011 200227009 200203011 200203012 200203013 200203014 200216027	7805.05-00
Section 7809	**Deposit of Collections** 200133045	**7809.00-00**
Section 7871	**Indian Tribal Governments Treated As States For Certain Purposes** 200112013 200148020 200148038 200207013 200229008 200229008 200229008 200229008 200229008	**7871.00-00**

Extension of Time for Making Certain Elections **9100.00-00**

200101008 200101017 200101022 200102006 200103011 200103021 200103058
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200130018 200130025 200131010 200132005 200132013 200132023 200132028
200137024 200137027 200145025 200145027 200145030 200149037 200149042
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200217030 200217053 200217058 200219003 200219007 200219024 200219032
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200225026 200225027 200225047 200226008 200226009 200226041 200226046
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200215029 200215030 200215062 200216012 200218001 200218010 200218011
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200231007 ***200231007 200231010 200231010***

- 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
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200209021 200211020 200211029 200211031 200220025 200223023 200223025
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200146018 200201030 200201030 200202046 200202049 200202058 200202067
200210057 200210058 200210059 200218020 200230031 200230031

• 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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200127035 200128008 200128012 200129034 200130027 200132030 200137035
200204036 200211027 200213025 200220013 200224019 200227019 200227038
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• 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
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200123029 200124004 200128049 200137007 200137008 200137009 200151027
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200133012 200134013 200140052 200146016 200201013 200201013 200203060
200218013 200218016 200230025 200230025

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

• 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 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
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 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

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
200138027

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
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 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***

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• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

• *Related Criminal Action* *9111.19-01*
200143005

• *Related Civil Action* *9111.19-02*
200206008 200221002

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200110019 200111027 200111037 200134007

• *Indonesia* *9114.03-18*
200118015

• *Ireland* *9114.03-19*
200122044 200132032 200149031 200216010

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

	• *Switzerland* 200224025 200201025 200201025	*9114.03-38*
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	• *Israel* 200141020	*9114.03-44*
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	• Computer Leasing 200209001	9214.04-00
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	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00
	• Not Able to Identify Under Present List 200101002 200102001 200102002 200102021 200102046 200103026 200103068 200103071 200104002 200104029 200106002 200106002 200107033 200108042 200108052 200109004 200109047 200110003 200110007 200110028 200110032 200112002 200112017 200113026 200113027 200113030 200113031 200114034 200115019 200115031 200116001 200116044 200117033 200117034 200117035 200117037 200118053 200119003 200119006 200119052 200119053 200119054 200119055 200120006 200121001 200121009 200121012 200121034 200121083 200122012 200123059 200123062 200124005 200124018 200124020 200126003 200126009 200126031 200127003 200127009 200127036 200127046 200128001 200128050 200128054 200129010 200130037 200130039 200130041 200130044 200130045 200130046 200131020 200131029 200137001 200137018 200137045 200137048 200145042 200149006 200149008 200149011 200149032 200149033 200151018 200151035 200205045 200205046 200205047 200206001 200206002 200211007 200211045 200213007 200217005 200217017 200219035 200220006 200220026 200220027 200223018 200223051 200225003 200225034 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135023 200135026 200135026 200135026 200135026 200135028 200135028 200135028 200135028 200135030 200135030 200135030 200135030 200135031 200135031 200135031 200135031 200136004 200136004 200138026 200139029 200139029 200139030 200139030 200140015 200140018 200140019 200140020 200140021 200140037 200140053 200140072 200140073 200140081 200141011 200141012 200141017 200141027 200141034 200141037 200141041 200141043 200141044 200142002 200142003 200142006 200142020 200142025 200144002 200144029 200146033 200146058 200148052 200148053 200150007 200202063 200202070 200208025 200208026 200210001 200210032 200210063 200212031 200212032 200212033 200215050 200215052 200216026 200216028 200218014 200221001 200221045	9999.98-00