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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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200103076 200103082 200103085 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200151057 200205048 200205049 200206057 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200140085 200140086 200216032 200216033

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200102052 200102053 200103076 200103085 200106042 200106042 200106043 200106043 200106044 200106044 200108051 200112064 200112065 200117043 200119061 200126033 200126034 200126035 200131034 200132040 200211051 200213021 200214035 200214036 200225044 200233031 200141058 200147059 200148066 200150032 200150033 200150035 200215057 200215058 200215059 200215060 200216036

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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 200229039 200229039 200229039 200229039

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200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 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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200114029 200123058 200217048 200222009

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200115022

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200108023 200139017 200139017 200147038 200218017

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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 200233009 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016 200230025 200230025 200235012 200235012 200236039 200236039

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200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052

• 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 200234036
200234036 200234036 200234036 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 200232017 200232026 200232027 200236035 200236035

• 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 200233010 200233012 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***

Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• 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

Section 9114 **Tax Conventions (See Also 894.01-00 through 894.12-00)** **9114.00-00**

• U.S. Income Tax Treaties 9114.03-00

• *Canada* *9114.03-06*
200110019 200111027 200111037 200134007

• *Indonesia* *9114.03-18*
200118015

	• *Ireland* 200122044 200132032 200149031 200216010 200236023 200236023	*9114.03-19*
	• *Japan* 200111010 200222011 200146055	*9114.03-22*
	• *Switzerland* 200224025 200201025 200201025	*9114.03-38*
	• *United Kingdom* 200101005 200225016	*9114.03-42*
	• *Israel* 200141020	*9114.03-44*
	• Administrative Assistance Treaties 200143032	9114.09-00
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)**	**9115.00-00**
	• Priorities (Section 507)	9115.30-00
	• *Penalties* 200109010	*9115.30-09*
Section 9200	**Tax Shelter (Use This Category Only When No Other Category Is Appropriate)** 200133017	**9200.00-00**
Section 9214	**Leasing Shelter** 200224011 200227018 200134002 200218022	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• 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

• Not Able to Identify Under Present List 9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068
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200112002 200112017 200113026 200113027 200113030 200113031 200114034
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200117037 200118053 200119003 200119006 200119052 200119053 200119054
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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
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200211007 200211045 200213007 200217005 200217017 200219035 200220006
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