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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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	• More than One Class of Stock 200103061 200118046 200130008 200226032 200221035	*1361.01-04*
	• Certain Trusts Permitted as Shareholders	1361.03-00
	• Grantor Trusts 200147044	*1361.03-01*
	• Qualified Subchapter S Trusts 200106017 200106017 200125045 200217011 200227022 200227027 200233020 200140040 200140043 200140046 200218031 200238023 200238023 200238023 200246018 200246018 200246018	*1361.03-02*

	• *Electing Small Business Trusts* 200103040 200103041 200103042 200103043 200103044 200103045 200103046 200103047 200103048 200103050 200104013 200104014 200227021	*1361.03-03*
	• Qualified Subchapter S Subsidiary 200107018 200111026 200112060 200113018 200114022 200120033 200125090 200127019 200145025 200145030 200204011 200205036 200206026 200217053 200219032 200222009 200223004 200223050 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200208006 200208012 200218007 200229039 200229039 200229039 200229039 200229039 200248006	1361.05-00
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	• Eligible v. Ineligible 200114029 200123058 200217048 200222009	1362.01-00
	• *Shareholder Consent* 200115022	*1362.01-01*
	• *Election After Termination* 200108023 200239007 200239007 200239007 200245021 200139017 200139017 200147038 200218017	*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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	• S Termination Year 200145037 200219013 200227028 200207021 200210043 200229039 200229039 200229039 200229039 200229039	1362.03-00
	• 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 200247005 200247027 200248017 200248018 200248019	1362.04-00
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	• *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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200205049 200206057 200213028 200217056 200219036 200219038 200219039
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200227044 200233027 200233028 200233029 200233030 200233031 200234065
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200134033 200138029 200140083 200140084 200140085 200140086 200141063
200141064 200148071 200148072 200148080 200208039 200216032 200216033
200218041 200218042 200221050 200232033 200232036 200238050 200238050
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200241049 200241049 200241052 200241052 200241052 200216032

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200233029 200233030 200234065 200234065 200234065 200234065 200234066
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200234068 200234068 200234068 200234068 200234072 200234072 200234072
200234072 200241056 200241056 200241056 200138029 200140083 200140084
200140086 200207031 200212034 200238050 200238050 200238050 200246036
200246036 200246036

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200204044 200204046 200204047 200204053 200205048 200205049 200206057
200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234072 200234072
200234072 200234072 200245058 200140084 200140086 200141061 200148069
200150031 200218038 200232036

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200246036 200246036

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200125092 200125093 200127048 200127050 200130050 200132037 200151048
200204042 200204053 200217057 200219036 200219039 200224030 200227039
200233026 200134029 200135046 200135046 200135046 200135046 200135047
200135047 200135047 200135047 200141048 200141050 200141051 200141052
200141054 200141055 200141062 200143028 200148056 200148058 200148059
200148060 200148062 200148063 200148070 200150029 200150031 200218036
200218041 200218042 200230041 200230041 200235037 200235037 200238054
200238054 200238054 200244020 200244022 200247061 ***200249010***

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200136026 200138029 200141056 200148064 200218036 200218041 200218042
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200232014 200237018 200247044 ***200249006***

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200111042 200245036 200210062 200221040 200247043

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200115008 200128043 200130004 200137054 200151034 200206050

	• 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 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 200247005 200247010 200247015 200247016 200247036	9100.31-00
Section 9111	**Miscellaneous Legal Proceedings**	**9111.00-00**
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• *Related Criminal Action* 200143005	*9111.19-01*
	• *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. Income Tax Treaties	9114.03-00
	• *Canada* 200110019 200111027 200111037 200134007	*9114.03-06*
	• *Indonesia* 200118015	*9114.03-18*
	• *Ireland* 200122044 200132032 200149031 200239030 200239030 200239030 200243029 200216010 200236023 200236023 200238031 200238031 200238031	*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 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 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200241017 200241017 200241017 200241020 200241020 200241020 200245052 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135023 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 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200242003 200242006 200246002 200246002 200246002 200246030 200246030 200246030 200247025 ***200249001***	9999.98-00