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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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200203056 200204033 200204036 200205013 200205015 200205016 200205017
200205018 200205037 200206036 200210057 200210058 200210059 200211020
200211027 200211029 200211031 200213025 200216009 200218020 200220013
200220025 200223023 200223024 200223025 200223026 200223027 200223028
200223029 200223030 200223031 200223032 200223033 200223034 200223035
200223053 200223054 200223055 200223056 200223057 200223058 200223059
200223060 200223061 200223062 200224019 200225028 200227019 200227038
200230031 200230031 200232014 200232023 200232024 200234027 200234027
200234027 200234027 200234028 200234028 200234028 200234028 200235017
200235017 200235019 200235019 200235020 200235020 200237018 200237025
200238033 200238033 200238033 200238037 200238037 200238037 200241029
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200248001 200248022 200249006 200304020 200304027 200308031 200308047
200252003 200252003 200252004 200252004 200252005 200252005 200252006
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200252010 200252010 200252011 200252011 200252012 200252012 200252013
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200217021 200218022 200224011 200224026 200235005 200235005 200237004
200242006 200308033 200301035 200308033

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200224009 200227016 200229015 200229015 200229015 200229015 200229015
200229025 200229025 200229025 200229025 200229025 200230006 200230006
200234061 200234061 200234061 200234061 200234064 200234064 200234064
200234064 200236044 200236044 200239005 200239005 200239005 200239006
200239006 200239006 200243049 200245012 200245029 200245043 200248026
200302008 200302022 200252063 200252063 200302008 200302022 200305009
200310005 ***200310005***

	• Spin-Off 200201006 200201006 200202047 200202059 200205035 200206022 200209029 200209047 200212026 200213016 200214014 200214021 200215049 200216006 200217006 200218021 200219025 200220019 200223002 200225005 200227024 200231003 200231003 200231008 200231008 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200237022 200239022 200239022 200239022 200243027 200243032 200247003 200247019 200247020 200247021 200247022 200247023 200302044 200304023 200251012 200251012 200251012 200252058 200252058 200301040 200302044 200303004 200303004 200303005 200303005 200303034 200303034 200303036 200303036 200306012 200306012 200306033 200306033	355.01-00
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200221017 200303021 200303021

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• Amount Realized 1001.02-00
200244009

• *Real Property Taxes Paid by the Purchaser* *1001.02-02*
200303023 200303023

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200210029 200227020

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• Liabilities Assumed as Purchase Price 1012.06-00
200208004 200209010 200219014 200229009 200229009 200229009 200229009 200229009 200229010 200229010 200229010 200229010 200229010 200243022 200243024 200302009 200302010 200302011 200302012 200302013 200301009 200301012 200301013 200301014 200301015 200301016 200301017 200301018 200301019 200302009 200302010 200302011 200302012 200302013

• Property Received From Services 1012.10-00
200244008

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	• Like Kind Property 200224004	1031.02-00
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	• More than One Class of Stock 200221035 200226032 200308035 200308035	*1361.01-04*
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	• Qualified Subchapter S Trusts 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	*1361.03-02*
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	• Qualified Subchapter S Subsidiary 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	1361.05-00

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200217048 200222009 200306026 200306026

• *Election After Termination* *1362.01-02*
200218017 200239007 200239007 200239007 200245021

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200310015 200310017 200310017 200310018 200310018 200310019 200310019

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200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
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200303032 200303032

• *Passive Investment Income* *1362.02-03*
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• S Termination Year 1362.03-00
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200229039 200229039

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Section 7702	**Life Insurance Contract Defined** 200219022 200230037 200230037 200244001 200249013	**7702.00-00**
Section 7702A	**Modified Endowment Contracts** 200230037 200230037	**7702A.00-00**
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	• *Prospective Application of Rulings* 200210028	*7805.01-01*
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
Section 7871	**Indian Tribal Governments Treated As States For Certain Purposes** 200207013 200229008 200229008 200229008 200229008 200229008	**7871.00-00**
	• Tax Exempt Bonds 200247012	7871.03-00

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200217013

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200210055

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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 472; LIFO Election 9100.11-00
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• 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
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• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001

• Section 1502; Election to File Consolidated Return 9100.20-00
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• Other 9100.22-00
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200206050

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200310010

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• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

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

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

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• *Students and Trainees* *9114.01-20*
200251003 200251003 200251003

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	• *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 200252071 200301039	*9114.03-19*
	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025	*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*
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	• Computer Leasing 200209001	9214.04-00
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	• 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	9999.98-00