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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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200211027 200211029 200211031 200213025 200216009 200218020 200220013
200220025 200223023 200223024 200223025 200223026 200223027 200223028
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200223060 200223061 200223062 200224019 200225028 200227019 200227038
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200248001 200248022 200249006 200304020 200304027 200308031 200308047
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200234061 200234061 200234061 200234061 200234064 200234064 200234064
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200223002 200223007 200225005 200226007 200226036 200227024 200229025
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200243028 200243032 200243036 200244014 200245009 200245043 200247019
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200308004 200308048 200251012 200251012 200251012 200252055 200252055
200252058 200252058 200252063 200252063 200252072 200252072 200301011
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200213011 200213014 200215032 200217024 200217036 200217037 200221032
200223019 200224001 200226042 200229018 200229018 200229018 200229018
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200242008 200244008 ***200321015 200301020 200303027 200303027 200306010***
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200307061 200307061 200307062 200307062 200313002 200314007 200314021
200315001 200315015 200318064 200319004 200319004 200319005 200319005

• Allocation of Sales Price 1001.01-00
200315040

• Amount Realized 1001.02-00
200244009

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200303023 200303023

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200210029 200227020

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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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200240018 200240018 200240018 200240018 200311030

• Appreciated Property Acquired By Decedent by Gift Within One Year of Death 1014.06-00
200210051

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200202033 200221032 200234043 200234043 200234043 200234043 200236030
200236030 200303027 200303027 200306010 200306010 200319004 200319004
200319005 200319005

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	• Property Similar or Related in Service or Use 200239009 200239009 200239009 200239012 200239012 200239012	1033.03-00
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	• *Non-Resident Alien as Shareholder* 200226031	*1361.01-03*
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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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200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200250002 200252056 200252056 200308044

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200217048 200222009 200306026 200306026

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200218017 200239007 200239007 200239007 200245021

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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200317004 200318020

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200207015 200223052 200230030 200230030 200308033 200308033

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200210041 200210042 200210045 200210046 200218033

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200212024 200212025 200218010 200218011 200218012 200218015 200223016 200227017 200235013 200235013 200240019 200240019 200240019 200240019 200245018 200247038 200247039 200248012 200302017 200304024 200301027 200301028 200302017 200303022 200303022 200310016 200310016 200310016 200313008 200314010 200315006 200315008 200315023 200317012 200317013 200318005 200318006 200318007 200318008 200318009 200318010 200318011 200318012 200318013 200318014 200320009 200320009 200320010 200320010 200320016 200320016

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200234026 200234026 200234026 200234026 200236004 200236004 200241021 200241021 200241021 200241022 200241022 200241022 200241040 200241040 200241040 200243042 200248009 200248010 200305022 200306015 200306015 200320006 200320006

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200233027 200233028 200233029 200233030 200234065 200234065 200234065
200234065 200234066 200234066 200234066 200234066 200234067 200234067
200234067 200234067 200234068 200234068 200234068 200234068 200234072
200234072 200234072 200234072 200238050 200238050 200238050 200241056
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200312003 200312004 200312004 200312004 200312004 200312004 200312004

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200222038 200224033 200225037 200225042 200225045 200227044 200232033
200232036 200233027 200233028 200233029 200233030 200233031 200234065
200234065 200234065 200234065 200234066 200234066 200234066 200234066
200234067 200234067 200234067 200234067 200234068 200234068 200234068
200234068 200234072 200234072 200234072 200234072 200238050 200238050
200238050 200238053 200238053 200238053 200241044 200241044 200241044
200241047 200241047 200241047 200241048 200241048 200241048 200241049
200241049 200241049 200241056 200241056 200241056 200244011 ***200321022***
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200315032 200315034 200315035 200316042 200318069

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200308017 200308018 200308019 200308020 200308021 200308022 200308023
200308024 200308025 200308026 200308027 200308028 200308029 200308040
200310010 200310010 200310010 200312020 200312020 200312020 200312020
200312020 200312020 200312021 200312021 200312021 200312021 200312021
200312021 200314020 200316024 200316025 200316029 200318036 200320014
200320014

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

• 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

• U.S. Income Tax Treaties 9114.03-00

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200216010 200236023 200236023 200238031 200238031 200238031 200239030
200239030 200239030 200243029 ***200321013 200252071 200252071 200301039***

• *Japan* *9114.03-22*
200222011

• *Switzerland* *9114.03-38*
200201025 200201025 200224025

• *United Kingdom* *9114.03-42*
200225016

• *Czech Republic* *9114.03-43*
200251003 200251003 200251003

	• *Slovak Republic* 200251003 200251003 200251003	*9114.03-48*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• 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 200312002 200312002 200312002 200312002 200312002 200312002 200316001	9999.98-00