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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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	• Certain Employee Contributions 200203076 200204041 200204043 200204049 200204050 200216035 200221058 200221060 200221063 200223070 200224034 200231017 200231017 200236054 200236054 200238052 200238052 200238052 200240054 200240054 200240054 200240054 200241045 200241045 200241045 200241046 200241046 200241046 200241055 200241055 200241055 200241057 200241057 200241057 200245056 200249009 200304039 200304040 200321024 200301045 200307089 200307089 200307092 200307092 200311041 200312026 200312026 200312026 200312026 200312026 200312026 200316041 200317024 200317034 200318074	414.09-00
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200211051 200216037 200222030 200225042 200304036 200321021

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200203069 200225046 200236051 200236051 200243056 200304036

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200203070 200206058 200211051 200214035 200214036 200216036 200218037 200233025 200238051 200238051 200238051 200240053 200240053 200240053 200240053 200241050 200241050 200241050 200245057 200304041 200304042 200305032 200311042 200316043

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200205048 200205049 200206057 200216032 200216033 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 200241049 200241049 200241049 200241056 200241056 200241056

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200211051 200213021 200214035 200214036 200215057 200215058 200215059 200215060 200216036 200225044 200233031 200311038 200311039 200312003 200312003 200312003 200312003 200312003 200312003 200312004 200312004 200312004 200312004 200312004 200312004

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200236049 200236049

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200208027 200211051 200213027 200214035 200214036 200216036 200220028 200223067 200233024 200233031 200236049 200236049 200237027 200242041 200243056 200304003 200304004 200304005 200301030 200301047 200303062 200303062 200320026 200320026

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200219037 200222030 200225046 200241050 200241050 200241050

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200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018

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200225044 200250042 200252096 200252096

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200203069 200204051 200206058 200211051 200213027 200214035 200214036 200216037 200218037 200222031 200222032 200225038 200225039 200225044 200230005 200230005 200236049 200236049 200236051 200236051 200304036 200304041 200304042 200301048 200307094 200307094 200313024 200314031

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200213011 200213014 200215032 200217024 200217036 200217037 200221032
200223019 200224001 200226042 200229018 200229018 200229018 200229018
200229018 200229046 200229046 200229046 200229046 200229046 200231011
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200307057 200307058 200307058 200307059 200307059 200307060 200307060
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

• *Real Property Taxes Paid by the Purchaser* *1001.02-02*
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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200213014

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	• Like Kind Property 200224004	1031.02-00
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	• General Rule 200322017	1033.01-00
	• Definition of Involuntary Conversion Events 200217001 200219006 200239009 200239009 200239009 200239012 200239012 200239012	1033.02-00
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	• Deemed Dividend Election by Shareholder of Controlled Foreign Corporation 200303024 200303024	*1291.06-02*
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	• Small Business Corporation v. Not a Small Business Corporation 200201005 200201005 200205044 200248023 200313004 200320008 200320008	1361.01-00
	• Non-Resident Alien as Shareholder 200226031	*1361.01-03*
	• More than One Class of Stock 200221035 200226032 200308035 200308035 200314016	*1361.01-04*
	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00
	• Qualified Subchapter S Trusts 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	*1361.03-02*
	• Electing Small Business Trusts 200227021	*1361.03-03*
	• 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 200311010 200318001 200318043	1361.05-00

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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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200215039 200226009

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200207015 200223052 200230030 200230030 200308033 200308033

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200210041 200210042 200210045 200210046 200218033

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	• Consideration 200209007 200209008	2511.02-00
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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 200322014 200322015 ***200323040***

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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 ***200323040***

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200252035 200252068 200252068 200252081 200252081 200301002 200301003
200301005 200301006 200301007 200302019 200302026 200303043 200303043
200306007 200306007 200307005 200307005 200307007 200307007 200307064
200307064 200307065 200307065 200307066 200307066 200307067 200307067
200307068 200307068 200308005 200308006 200308007 200308008 200308009
200308010 200308011 200308012 200308013 200308014 200308015 200308016
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 ***200323018***

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

• *Ireland* *9114.03-19*
200216010 200236023 200236023 200238031 200238031 200238031 200239030
200239030 200239030 200243029 200321013 200252071 200252071 200301039
200323016

• *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 200322001	9999.98-00