Publication 1078
Issue: 09/12/2003

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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200220025 200223023 200223024 200223025 200223026 200223027 200223028
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200238033 200238033 200238033 200238037 200238037 200238037 200241029
200241029 200241029 200241030 200241030 200241030 200245049 200247044
200248001 200248022 200249006 200304020 200304027 200308031 200308047
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200316013 200316014 200318067 200322003 200322004 200324020 200324040
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200217021 200218022 200224011 200224026 200235005 200235005 200237004
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200202059 200202060 200204034 200205001 200205034 200206022 200207025
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200223002 200223007 200225005 200226007 200226036 200227024 200229025
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200232005 200232006 200232007 200232008 200232009 200234021 200234021
200234021 200234021 200234044 200234044 200234044 200234044 200234053
200234053 200234053 200234053 200234061 200234061 200234061 200234061
200236038 200236038 200236044 200236044 200237022 200239005 200239005
200239005 200239006 200239006 200239006 200239022 200239022 200239022
200243028 200243032 200243036 200244014 200245009 200245043 200247019
200247020 200247021 200247022 200247023 200247047 200302030 200302044
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200251012 200251012 200252055 200252055 200252058 200252058 200252063
200252063 200252072 200252072 200301011 200301040 200302030 200302044
200303036 200303036 200303057 200303057 200305009 200306012 200306012
200308004 200308048 200309020 200310009 200310009 200310009 200311023
200311024 200312011 200312011 200312011 200312011 200312011 200312011
200312023 200312023 200312023 200312023 200312023 200312023 200312024
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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 200328042 200328045 200328046 200328048

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200206058 200218037 200304041 200304042 200251016 200251016 200251016 200251017 200251017 200251017 200251018 200251018 200251018 200325003 200325003 200325004 200325004

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200315040

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200244009

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200303023 200303023 200328034 200328034 200328034 200328035 200328035 200328035

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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 200326034

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200240018 200240018 200240018 200240018 200311030

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200210051

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200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013

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	• Decedent and Estate 200213014 200324051	1223.01-00
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	• Substantial Rights v. No Substantial Rights 200249002	1235.04-00

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Section 1361	**Definitions** 200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030 200306013 200306013 200316005 200334027 200334029	**1361.00-00**
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	• Non-Resident Alien as Shareholder 200226031	*1361.01-03*
	• More than One Class of Stock 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025	*1361.01-04*
	• Certain Trusts Permitted as Shareholders 200311019	1361.03-00

• *Qualified Subchapter S Trusts* *1361.03-02*
200217011 200218031 200227022 200227027 200233020 200238023 200238023
200238023 200246018 200246018 200246018

• *Electing Small Business Trusts* *1361.03-03*
200227021

• Qualified Subchapter S Subsidiary 1361.05-00
200204011 200205036 200206026 200208006 200208012 200217053 200218007
200219032 200222009 200223004 200223050 200229039 200229039 200229039
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200308044 200335031 200250002 200252056 200252056 200308044 200333017

• Eligible v. Ineligible 1362.01-00
200217048 200222009 200306026 200306026

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

• *Late Elections*

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200336031

• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
200303032 200303032 200316030 200324050 200330004 200330005 200330006
200330007 200330008 200334002 200334003 200334006

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• S Termination Year 1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039 200229039 200229039

• Inadvertent Terminations 1362.04-00

200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 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 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200327019 200327020 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042 200326016 200326027 200326028 200329012 200334014 200334017 200337008 ***200337008***

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200207015 200223052 200230030 200230030 200308033 200335034 200308033

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200223052

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200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013 200329011

	• Net Recognized Built-in Gain 200329011	1374.02-00
	• Recognized Built-in Loss 200329011	1374.04-00
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	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
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	• Net Earnings From Self-Employment 200305001 200305002	1402.01-00
	• Self-Employment Income 200321018	1402.02-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200318002	1402.05-00
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	• Liability of Withholding Agent 200243003	*1441.01-02*
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• Partner's Credit For Withholding Taxes 1446.08-00
200251013 200251013 200251013

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200247002

• Intercompany Transactions 1502.13-00
200209025 200302002 200302002 200334037

• *Stock of Members* *1502.13-01*
200232028

• Loss Disallowance Rule 1502.20-00
200206050 200209051

• Consolidated Net Operating Loss Deduction 1502.21-00
200209002 200214023 200305019 200306025 200306025 200307075 200307075
200312018 200312018 200312018 200312018 200312018 200312018

• Investment Adjustment 1502.32-00
200215002

• Earnings and Profits 1502.33-00
200225014 200317019

• Life and Non-Life 1502.50-00
200252070 200252070 200323002

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200203059 200220018 200238026 200238026 200238026 200303055 200303055
200312013 200312013 200312013 200312013 200312013 200312013 200333015

• *When Group Remains in Existence* *1502.75-10*
200232016

• Taxable Year of Members of Group 1502.76-00
200227001 200303056 200303056 200312015 200312015 200312015 200312015
200312015 200312015

• Common Parent Agent for Subsidiaries 1502.77-00
200203007 200210012 200235011 200235011

• *Alternative Agents of the Group* *1502.77-01*
200235011 200235011 200307077 200307077

• Application of Section 382 with Respect to a Consolidated Group 1502.98-00
200203007

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• Dual Consolidated Loss 1503.04-00
200221018

• *Dual Resident Corporation* *1503.04-04*
200201028 200201028 200201031 200201031 200203068 200205043 200208023
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200336027

Section 1504	**Definitions** 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	**1504.00-00**
	• Affiliated Group v. Not an Affiliated Group 200252060 200252060 200329028	1504.01-00
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
	• Foreign Subsidiary Formed to Comply With Foreign Law May Be An Includible Corporation 200213018	*1504.02-01*
	• Options, Warrants, Convertible Obligations 200302040 200302040	1504.03-00
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	• Exercise of Election 200227029 200234037 200234037 200234037 200234037 200327043 200318053 200324048	2032.01-00
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	• Method of Election	2032A.08-00
	• Perfecting Elections and Agreements 200234055 200234055 200234055 200234055	*2032A.08-04*
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	• Life Estate 200213014	2033.09-00
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	• Inclusion of Certain Property in Gross Estate 200303016 200303016 200314009 200328030 200328030 200328030	2035.01-00
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	• Retention of Possession or Enjoyment of Right to Income From Property 200311020	2036.01-00
	• Retention of Right to Designate Who Shall Enjoy Property or Income 200328030 200328030 200328030	2036.02-00
	• Life Insurance Trusts 200314009	2036.07-00

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200243039 200247008 200247009 200247042 200302033 200302035 200302037
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200308037 200309005 200309007 200309010 200309026 200310013 200310013
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200323025 200323037 200324044 200324049 200326004 200326030 200328019
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Section 7805	**Rules and Regulations**	**7805.00-00**
	• Prospective Application of Changes in Regulations	7805.01-00
	• *Prospective Application of Rulings* 200210028 200330009	*7805.01-01*
	• Reversals of Regulations or Rulings With Retroactive Effect 200328001 200328001 200328001	7805.03-00
	• 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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200337009 ***200337009***

• Section 42; Low-Income Housing Credit 9100.01-00
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• Section 59(e) 9100.02-00

• *R and D Expenditures* *9100.02-03*
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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200337002 ***200337002***

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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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
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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
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• Extension of Time For Filing Return 9100.19-00
200324049

• Section 1502; Election to File Consolidated Return 9100.20-00
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• Other 9100.22-00
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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

	• *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. Model Income Tax Treaty	9114.01-00
	• *Students and Trainees* 200251003 200251003 200251003	*9114.01-20*
	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 200329038	*9114.03-06*
	• *Germany* 200327047	*9114.03-13*
	• *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039	*9114.03-19*
	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025 200332008	*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*
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 200334001	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 200328029 200334004 200336029 200336035	9999.98-00