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Section 6110 Index

Written Determinations Requested After November 1, 1976

The index is arranged by Code section with various identifying subheadings. Each ruling, technical advice memorandum, and Chief Counsel advice issued under Code section 6110 is assigned a 9-digit reference number which appears after the heading to which the ruling refers. This number also appears on the ruling, technical advice memorandum, or Chief Counsel advice itself and is to be used when requesting copies of individual rulings, technical advice memoranda, or Chief Cousel advice.

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Department of the Treasury
Internal Revenue Service

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200401010 200401012 200402002 200402015 200403002 200403003 200403004 200403005 200403036 200403052 200403053 200403054 200403072 200403077 200403080 200403092 200404008 200404011 200404031 200404036 200406001 200406005 200406028 200406033 200407003 200407003 200407005 200407005 200408003 200408005 200408014 200408025 200409002 200409004 200409012 200409014 200409016 200409026 200410006 200410011 200411004 200411006 200411009 200411038 200413002 200413002 200413002 200413003 200413003 200413003 200413006 200413006 200413006 200414002 200414005 200414006 200414008 200414049 200419002 200419005 200419011 200419021 200419022 200419026 200419027 200419028 200420010 200425002 200425002 200425012 200425012 200425029 200425029 200425042 200425042 200425043 200425043 200428006 200428025 200430005 200430005 200430006 200430006 200430007 200430007 200430011 200430011 200430014 200430014 200430027 200430027 200434005 200434006 200434017 200434018 200438011 200438014 200438050 200441022 200416001 200416003 200416014 200417008 200417009 200417010 200417011 200418004 200418019 200418021 200418024 200418025 200418026 200418029 200418031 200418038 200418042 200420010 200421004 200422021 200422027 200422028 200422029 200422030 200422031 200422032 200422033 200422034 200422035 200422036 200422043 200422044 200422046 200422050 200422051 200423004 200423008 200423009 200423010 200423011 200423019 200423023 200425002 200425012 200425029 200425042 200425043 200426003 200426003 200426003 200426004 200426004 200426004 200426013 200426013 200426013 200426015 200426015 200426015 200427006 200427007 200427008 200427010 200428002 200428006 200428010 200428011 200428012 200428025 200429002 200429005 200429011 200429014 200430005 200430006 200430007 200430011 200430014 200430027 200431005 200431016 200431017 200432002 200432020 200432030 200433003 200433004 200433005 200433008 200433016 200434005 200434006 200434017 200434018 200436001 200436001 200436001 200436002 200436002 200436002 200437006 200437025 200437026 200438011 200438014 200438050 200439001 200439002 200439011 200439030 200439031 200439036 200440010 200440010 200440016 200440016 200440018 200440018 200440022 200440022 ***200442005 200442012 200442013 200442016 200442018 200442029 200442030***

• Section 42; Low-Income Housing Credit 9100.01-00
200419029 200425045 200425045 200428010 200428011 200428012 200438025 200425045 200431010

• Section 146; Volume Cap 9100.03-00
200401001 200411041 200437010 200438025

• Section 168; MACRS 9100.04-00
200404032 200409031

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
200402006 200403040 200428026 200428029 200428026 200428029 200439014

• Section 442; Accounting Periods 9100.09-00
200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200428005 200438007 200438011 200438024 200418022 200422010 200422042 200427002 200427026 200428005 200429003 200431007 200433006 200438007 200438011 200438024 ***200442016***

• Section 446 9100.10-00

• *Accounting Methods* *9100.10-01*
200432013

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
200425035 200425035 200418039 200425035 200431011 200439019 200439020 200439021 200439022 200439023 200440013 200440013 200440014 200440014 ***200442028***

• Extension of Time For Filing Return 9100.19-00
200402018 200425034 200425034 200425034

• Section 1502; Election to File Consolidated Return 9100.20-00
200401008 200411005 200425038 200425038 200418033 200418041 200425038 200429010 200431002

• Other 9100.22-00
200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425001 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200435013 200438022 200438027 200441006 200441008 200415002 200417029 200418043 200422024 200422045 200423003 200423007 200425001 200425028 200427004 200430004 200430015 200430016 200434009 200435013 200435013 200435013 200437005 200438022 200438027 200439004 200439005 200439032 ***200442009 200442010 200442022***

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
200418040

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
200430003 200430003 200430003

	• Reg. 301.7701-3 Classification of Certain Business Entities 200401002 200401003 200401004 200401005 200401006 200401007 200403028 200403034 200403038 200403042 200403079 200404025 200404033 200405010 200408022 200408023 200409013 200409029 200411029 200411030 200411039 200414003 200414014 200414028 200414035 200419007 200419008 200419009 200420008 200425004 200425004 200425005 200425005 200425006 200425006 200425007 200425007 200425008 200425008 200425009 200425009 200425010 200425010 200425011 200425011 200425013 200425013 200425014 200425014 200425015 200425015 200425016 200425016 200425017 200425017 200425018 200425018 200425019 200425019 200425020 200425020 200425021 200425021 200425022 200425022 200425023 200425023 200425024 200425024 200425025 200425025 200425026 200425026 200425031 200425031 200428003 200428008 200428009 200428014 200434013 200435004 200417013 200417023 200417024 200417025 200418011 200418012 200418013 200418014 200418015 200418016 200418036 200420008 200422002 200422005 200422006 200422007 200422008 200422009 200422011 200422026 200425004 200425005 200425006 200425007 200425008 200425009 200425010 200425011 200425013 200425014 200425015 200425016 200425017 200425018 200425019 200425020 200425021 200425022 200425023 200425024 200425025 200425026 200425031 200426012 200426012 200426012 200428003 200428008 200428009 200428014 200432001 200432010 200434013 200435004 200435004 200435004 200437002 200437009 200437027 200439024	9100.31-00
Section 9114	**Tax Conventions (See Also 894.01-00 through 894.12-00)**	**9114.00-00**
	• U.S. Income Tax Treaties	9114.03-00
	• Australia 200416008	*9114.03-02*
	• Canada 200435013 200435013 200435013 200435013 200437005	*9114.03-06*
	• Germany 200406007 200420012 200420012	*9114.03-13*
	• Ireland 200403075 200404029 200404030 200409022	*9114.03-19*
	• Luxembourg 200409025	*9114.03-24*
Section 9999	**Miscellaneous Issues**	**9999.00-00**
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200402007	9999.92-00
	• Not Able to Identify Under Present List 200404049 200407019 200407019 200412003 200412004 200412005 200412006 200412007 200412008 200412009 200428002 200434001 200415007 200423001 200434001	9999.98-00