

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 Counsel advice.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

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• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201208013 201108012 201116002 201128019 201205002	1361.01-02
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	201001010 201001011 201001012 201048026 201126025 201144002 201144003 201206009 201206009 201206011 201206011 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 201025040 201025041 201026029 201030022 201032030 201032031 201033028 201034006 201035007 201036003 201036004 201037004 201038010 201039016 201042003 201043020 201046011 201048026 201050016 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003 201131005 201146001 201146002 201147012 201150024 201201006 201205002 201205006	
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1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
 201102043 201102048 201102049 201126005 201126017 201126022 201126028
 201144012 201204007 **201208015 201208016 201208018 201208024 201004002**
 201004007 201004023 201005020 201005021 201005027 201006013 201006018
 201006019 201006025 201007042 201007046 201007049 201008029 201008029
 201008030 201008030 201008031 201008031 201008032 201008032 201010011
 201010014 201010022 201011006 201011007 201013020 201013021 201013031
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 201016037 201016045 201016050 201017005 201017011 201017039 201017042
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 201026016 201026022 201026028 201026029 201026030 201026031 201027006
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 201030001 201030006 201030019 201030022 201031010 201032020 201032027
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 201034006 201034014 201034016 201035007 201035012 201036004 201037015
 201037023 201038010 201039016 201039018 201040002 201042006 201042011
 201042017 201042020 201043007 201043018 201043020 201044002 201046006
 201047001 201047002 201047003 201047004 201047005 201047006 201047014
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 201102042 201102043 201102048 201102049 201103034 201104014 201104015
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 201119007 201119009 201119013 201119018 201119024 201121004 201121004
 201121012 201121012 201122006 201122013 201123004 201123013 201123021
 201124002 201124005 201124007 201125001 201125003 201127008 201128006
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 201140014 201143005 201146003 201147006 201147008 201147013 201147017
 201149010 201151005 201151006 201151009 201151015 201152001 201201006
 201202016 201203009 201203011 201203011 201207004

• *Termination of Election*

1362.02-00

201002002 201206009 201206009 201025040 201025041 201026006 201029005
 201029015 201032020 201034016 201046011 201050021 201106002 201116002
 201123012 201146001 201146002 201201006 201205002

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201206009 201029005 201032020 201034016 201050021 201106002
 201123012 201146001 201146002

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016
 201046011 201050002 201110001 201117004 201117008 201118011 201119014
 201122001 201125011 201125012 201129001

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	• Net Unrealized Built-in Gain	1374.03-00
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	201030024 201042010	
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	201024028 201105008	
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	201002009 201048018 201126012 201208008 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029 201152006	
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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• Section 59(e) 201024034 201027004 201134003	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
• Section 146; Volume Cap 201002033	9100.03-00
• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 201130002 201132006 201132015 201136019 201138001 201138003 201205003	9100.04-00
• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201206005 201206005 201206010 201206010 201010012 201033029 201035005 201050026	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013	9100.07-00
• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 201120016 201151018	9100.09-00
• Section 446 201128002	9100.10-00
• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
• Section 472; LIFO Election 201208033 201005026 201130001 201136006 201150025 201150028	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201129026	9100.12-00
• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010 201119020 201122011 201122015 201129024 201129030 201135021 201141001 201141002 201149006 201149008 201149009 201151011 201151014 201201007 201201014	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007	9100.20-00

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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
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• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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• Not Able to Identify Under Present List	9999.98-00
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• Bank Secrecy Act	9999.99-00
• <i>Issues in Case Not Yet Identified</i>	9999.99-99
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