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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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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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	• Spin-Off 201202007 201203004 201211008 201213018 201215005 201216023 201216027 201228002 201228030 201232014 201232033 201233016 201236014 201240017 201244006 201244008 201246027 201249012 201251006 201305003 201306006 201308002 201312017 201312020 201312022 201314001 201315009 201315016 201325009 201328024 201329005 201330007 201330022 201308002 201330007 201330022 201334009 201334032 201335001 201336012 201337007 201338040 201340009 201341004 201341013 201341026 201347005 201348005 201349006 201350007 201352007 201404002 201407005 201409002 201409003 201411002 201412013 201415001 201416005 201418030 201418039 201418046 201419005 201419010 201419012 201422004 201422012 201423006 201423010 201424005 201424006 201424008 201424009 201424011 201424013 201426004 201426008 201430002 201433007 201436033 201437006 201437013 201438009 ***201440014***	355.01-00

	• *Split-Off* 201208017 201213001 201213002 201213005 201230007 201232033 201234009 201238018 201240016 201245020 201246027 201252017 201306010 201308017 201308018 201310023 201313016 201323017 201327003 201330002 201330007 201308017 201308018 201330002 201330007 201337003 201350007 201352007 201403002 201403002 201404002 201405003 201411002 201411012 201418019 201422017 201426007 201435005	*355.01-01*
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201406014 201406015 201406017 201407015 201407018 201407019 201407025
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201415006 201415009 201416010 201417017 201417018 201417023 201418054
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201202038 201202039 201203024 201203025 201204019 201204020 201205010 201205011 201205012 201209011 201209012 201209013 201210042 201210043 201211025 201211026 201213031 201215012 201215013 201216040 201217019 201218021 201219028 201219029 201221023 201223020 201224031 201224034 201227006 201228040 201228041 201228042 201229001 201229010 201230024 201232035 201233018 201234029 201234030 201241011 201242015 201244021 201247017 201247018 201250025 201250027 201250028 201250029 201252024 201252025 201252026 201302040 201302041 201303017 201303019 201303020 201304011 201305011 201305012 201305013 201307014 201308032 201309019 201310046 201310048 201310049 201311028 201311029 201311030 201311033 201313032 201313033 201313034 201314045 201314046 201314047 201314048 201314049 201315029 201322053 201323028 201323035 201326019 201330043 201308032 201330043 201331007 201331008 201334043 201334044 201334045 201345032 201349023 201403017 201403017 201404013 201405024 201407019 201407020 201409012 201410035 201411039 201416010 201417017 201419015 201423031 201424024 201424027 201427018 201428023 201428028 201430014 201431032 201433019 201433020 201438030 ***201440021***

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201216016 201216028 201216030 201217007 201217016 201219008 201219014
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• Section 42; Low-Income Housing Credit 9100.01-00
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• Section 59(e) 9100.02-00
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• *R and D Expenditures* *9100.02-03*
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• *Development Expenditures* *9100.02-05*
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• Section 168; MACRS 9100.04-00
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• Section 266; Carrying Charges 9100.05-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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• 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 446 9100.10-00
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• *Accounting Methods* *9100.10-01*
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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
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• 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
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• Section 1502; Election to File Consolidated Return 9100.20-00
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• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 9100.21-00
201431011

• Other 9100.22-00

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

201202019 201343002

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

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201329010 201329011 201329012 201329013 201329014

	• Reg. 301.7701-3 Classification of Certain Business Entities 201201008 201202013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201219007 201221005 201223009 201223010 201224008 201224009 201224010 201224020 201224021 201224022 201225001 201226012 201226014 201226017 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201243005 201244001 201244011 201246003 201246014 201246015 201246016 201246026 201247002 201247003 201247006 201248005 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 201311017 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201314010 201314015 201314030 201314037 201314039 201320016 201321013 201321014 201321015 201322021 201322022 201322037 201322038 201326010 201328021 201330009 201330013 201330014 201330028 201330029 201308012 201308013 201308014 201330009 201330013 201330014 201330028 201330029 201334011 201334012 201334013 201334014 201334015 201334016 201334017 201334018 201334019 201334020 201334021 201334022 201334023 201334024 201334025 201334026 201334027 201334028 201334029 201335003 201335004 201336005 201337011 201338030 201338032 201338033 201338037 201338041 201341007 201341024 201341025 201342002 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201345022 201347007 201347008 201348002 201348003 201348004 201350002 201350003 201352004 201403009 201403009 201403013 201403013 201405001 201406002 201410015 201410016 201410028 201411003 201411010 201414008 201414012 201417008 201418006 201418012 201419002 201419003 201420006 201420014 201422001 201422009 201422010 201422013 201423007 201423016 201424012 201424018 201425004 201426003 201429013 201429014 201431007 201432003 201432010 201434006 201434015 201437002 201437008 201438002 201438017 ***201440002 201440005***	9100.31-00
Section 9102	**Administrative Procedure Act**	**9102.00-00**
	• Revenue Procedures 201351023	9102.01-00
Section 9103	**Attorneys**	**9103.00-00**
	• Practice 201329015 201330035 201330035	9103.02-00
Section 9114	**Tax Conventions (See Also 894.01-00 through 894.12-00)**	**9114.00-00**
	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201308003 201308006 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008	*9114.03-06*
	• *China* 201438020	*9114.03-07*
	• *Cyprus* 201343019	*9114.03-08*

	• *Italy* 201212008	*9114.03-20*
	• *United Kingdom* 201231010	*9114.03-42*
	• *Israel* 201247013	*9114.03-44*
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)** 201315022	**9115.00-00**
	• Chapter XII (Family Farmer)	9115.11-00
	• *Property of Estate (Section 1207)* 201411026	*9115.11-07*
Section 9200	**Tax Shelter (Use This Category Only When No Other Category Is Appropriate)** 201347013	**9200.00-00**
Section 9999	**Miscellaneous Issues** 201213025 201310032 201319019 201333009 201421021 201432018	**9999.00-00**
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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