

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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	201422003 201422019 201422021 201423002 201423004 201423008 201423015	
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 201216016 201216028 201216030 201217007 201217016 201219008 201219014
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 201335011 201336003 201337002 201338006 201338008 201338012 201338015
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 201440018 201441011 201442010 201442038 201443006 **201443006**

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1362.02-02

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201206002 201218006 201243011 201302014 201328002 201338010 201410027 201410031 201410032 201410033 201410034 201411015 201429005 201431001 201433001 201436046	
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• Section 168; MACRS	9100.04-00
201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201332008 201336014 201341020 201344006 201422008 201422015 201425002 201426020 201434017 201435001	
• Section 266; Carrying Charges	9100.05-00
201319008	
• 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
201429016 201435002 201437005	
• Section 442; Accounting Periods	9100.09-00
201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007	
• Section 446	9100.10-00
201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003	
• <i>Accounting Methods</i>	9100.10-01
201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023	
• Section 472; LIFO Election	9100.11-00
201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006	
• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
201245008 201348008	
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 201426012 201433010 201436045 201438008 201440003 201442003 201443011	
• Section 911; Citizens or Residents of the United States Living Abroad	9100.17-00
201420015 201433009	
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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
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201202017 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201221003 201223003 201223004 201224003 201224015 201224025 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246024 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201314019 201314027 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 201330001 201308003 201308006 201308007 201330001 201332003 201334010 201335002 201335007 201335010 201335012 201336002 201336004 201336008 201336010 201336011 201336013 201337005 201337006 201337008 201337009 201338014 201338019 201338027 201338036 201338038 201340003 201340006 201340007 201341022 201341023 201342005 201342008 201343011 201343014 201343015 201343017 201344005 201346003 201346008 201347006 201347013 201347018 201349003 201349008 201349009 201351012 201351015 201351016 201352005 201404008 201411008 201411011 201412004 201412009 201413001 201414009 201418013 201418016 201418020 201418033 201418034 201418038 201418040 201418041 201418042 201418043 201421010 201421011 201421012 201421013 201423003 201424001 201424015 201425005 201425006 201426024 201429010 201429020 201431005 201431008 201431009 201431010 201431012 201431013 201431014 201431015 201431016 201433003 201433004 201434001 201434002 201435004 201435012 201436002 201436041 201438004 201438019 201440019 201441007 201441012 201442013 201442016 201443003 201443003 201443009 201443009	
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	• Revenue Procedures 201351023	9102.01-00
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	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

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