

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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201205002 201206009 201217009 201226017 201227003 201233001 201233004 201234011 201238006 201238007 201252001 201301008 201301011 201310019 201311017 201314030 201322036 201328004 201338012 201346004 201348001 201418044 201418045 201425008 201443006 201443006 201443014 201443014	
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201201006 201202016 201203009 201203011 201204007 201207004 201208015
 201208016 201208018 201208024 201210010 201210016 201210024 201210025
 201213003 201213009 201213020 201214008 201214011 201214017 201215001
 201216016 201216028 201216030 201217007 201217016 201219008 201219014
 201221007 201223008 201224004 201224026 201225001 201226001 201226016
 201226017 201227003 201227004 201228001 201228003 201228006 201228022
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 201340002 201341003 201341010 201341016 201341019 201343010 201343018
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 201403010 201403010 201406006 201410018 201411005 201411013 201414011
 201414012 201418036 201420001 201420003 201422020 201425008 201436004
 201440018 201441011 201442010 201442038 201443006 201443006 201444014

• *Termination of Election*

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 201238017 201243009 201252001 201306004 201306005 201320008 201337001
 201345021 201418008 201420002 201432006 201434010 201434011 201434012
 201434013 201434014 201443014 201443014 201444007

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
 201330018 201426018 201432006 201443014 201443014 201444007

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 201306005 201310008 201320008 201328006 201328007 201328008 201328009
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• Extension of Time For Filing Return 201442018	9100.19-00
• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016	9100.20-00
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011	9100.21-00
• Other 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 201444015 201444018	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019 201343002	9100.26-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	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 201442002 201442008 201442009 201442010 201442011 201442012 201442022 201442023 201442024 201442025 201442026 201442027 201442028 201442029 201442030 201442031 201442032 201442033 201442034 201442035 201442036 201442039 201442040 201443001 201443001 201443005 201443005 201443007 201443007 201443008 201443008 201443010 201443010 201443011 201443012 201443012 201444026 201444027 201444028 201444029 201444030 201444031 201444032 201444033 201444034 201444035 201444036 201444037 201444038	
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

	• <i>Canada</i> 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
	• <i>China</i> 201438020	9114.03-07
	• <i>Cyprus</i> 201343019	9114.03-08
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 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
	• <i>Property of Estate (Section 1207)</i> 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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