

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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	• Distributions in Lieu of Money 201247004 201252012 201312028 201426019 201440006 201447019 201505035 201516050	305.03-00
	• Disproportionate Distributions 201213011 201404005 201446013	305.04-00
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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 201441008 201441009 201441016 201443017 201445008 201503006 201504007 201505007 201505013 201511001 201511001 201512001 201516014 201528006	355.01-00
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	201202042 201208039 201318033 201320021 201424031 201434028 201437025 201437034 201503024	
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	201532039 201532041	
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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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• <i>ITC Expenditures</i>						9100.02-04
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• <i>Development Expenditures</i>						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 201429016 201435002 201437005 201530017	9100.07-00
• Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 201436044 201438007 201447021 201452004 201524001	9100.09-00
• Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201451010 201507007 201516026 201528031 201532007	9100.10-00
• <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 201409004 201423018 201426023 201451010 201507007 201516026 201528031 201532007	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201233005 201317006 201333001 201342009 201405006 201448017	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 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 201448002 201505003 201506001 201506002 201508003 201510024 201514002 201519023 201523007 201525008 201525008 201525008 201525008 201528027 201530004 201532001 201532014 201532019 201532020	9100.15-00
• Section 911; Citizens or Residents of the United States Living Abroad 201420015 201433009 201507016	9100.17-00
• 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 201507003 201514007 201524008 201527036	9100.20-00
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 201431011	9100.21-00

• Other	9100.22-00
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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 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 201521008 201521008 201521008 201521008 201521008	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00

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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
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	• <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
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	• <i>Freedom of Information Act</i> 201515028	9999.92-01
	• Substance v. Form Issues Not Contained in Present List 201311023 201501012	9999.97-00

• Not Able to Identify Under Present List

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