

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) 317-6840.

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	• In General 201203001 201203016 201238010 201239002 201249001 201322029 201322030 201345019 201411014 201432012 201450009 201450010 201451011 201451013 201510030	468A.01-00
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	• <i>Initial Schedules</i> 201721009 201721010 201723014 201723015 201723016 201725014 201726005	468A.04-01
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	• Nuclear Decommissioning Reserve Fund	468A.05-00
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	• <i>Disqualification of Fund</i> 201907005 201909007	468A.05-08
	• Nuclear Power Plant	468A.06-00
	• <i>Disposition of Interest</i> 201729011 201729012 201730020 201825019 201825020 201825021	468A.06-03
	• Time When Payments Deemed Made 201450011	468A.07-00
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	• In General 201447005 201450019	468B.01-00
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	201244017 201312041 201324018 201411025 201427016 201515032 201804007	
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	• <i>Closely Held C Corporation</i> 201411025	469.01-02
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	• Real Property Business 201321021 201427016 201504010 201638014 201638015 201638016 201804007	469.14-00
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	201219025 201221023 201224033 201224036 201229001 201229010 201230025	
	201232036 201233017 201234030 201236032 201242014 201242015 201242017	
	201244021 201245021 201303017 201305013 201311028 201311029 201313034	
	201317011 201319031 201322041 201323024 201325017 201701021 201731016	
	201333014 201335014 201338052 201340020 201347022 201350044 201407014	
	201410035 201411037 201415008 201415010 201417017 201419015 201424024	
	201429027 201431032 201433016 201433017 201433020 201434022 201434023	
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	201614040 201620011 201641025 201652029 201710035 201710036 201718036	
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	201832015 201835009 201838008 201841007 201841008 201847011 201904008	
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• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 201713012 201713013 201338046 201338051 201342012 201342013 201405028 201428025 201445016 201447040 201447041 201447042 201450021 201517018 201525013 201609008 201613016 201645019 201652030 201702037 201702048 201712013 201712016	501.15-00
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• Election After Termination	1362.01-02
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• S Termination Year	1362.03-00
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Section 1385	Amounts Includible in Patron's Gross Income 201604008 201750003	1385.00-00
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	• <i>Liability of Withholding Agent</i> 201428007	1441.01-02	
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	• <i>Sale or Exchange of Capital Assets</i> 201343020	1441.02-03	
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	• Liability for Tax 201644018	1502.06-00	
	• Overall Foreign Loss Recapture Rules 201452002	1502.08-00	
	• Intercompany Transactions 201208034 201243013 201312027 201612006 201336018 201339001 201402001 201411007 201507006 201524016 201528007 201540001 201603002 201605014 201610004 201722012 201723008 201723009 201726012 201828006 201830005	1502.13-00	
	• <i>Stock of Members</i> 201210018 201228011 201312027 201322002 201341022 201605013 201722012 201810001 201810002	1502.13-01	
	• <i>Obligations of Members</i> 201707006	1502.13-02	
	• <i>Anti-Avoidance</i> 201640018	1502.13-03	
	• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
	• Limitation on Built-in Losses 201232011	1502.15-00	
	• Excess Losses 201749002 201350007 201441010	1502.19-00	

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• Basis of Property	1502.31-00
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• Life and Non-Life	1502.50-00
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• Filing Requirements	1502.75-00
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• When Group Remains in Existence	1502.75-10
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• Common Parent No Longer in Existence	1502.75-11
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• Taxable Year of Members of Group	1502.76-00
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• Income Allocation	1502.76-01
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• Common Parent Agent for Subsidiaries	1502.77-00
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• Separate Return Years	1502.79-00
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	• Applicability of Other Provisions of Law 201650013	1502.80-00
	• Consolidated Returns for Subsequent Years 201324004	1502.89-00
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	• Interest v. No Interest at Time of Death	2033.01-00
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	201223012 201238004 201647001 201702005 201709020	
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	201323007 201342001 201702006	
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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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• Extension of Time For Filing Return	9100.19-00
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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
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• Other

9100.22-00

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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the
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- Regulation Section 1.337(d); Loss on Stock of Subsidiary

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	• Practice 201329015 201330035 201330035	9103.02-00
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	• <i>Royalties</i> 201519003	9114.01-12
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	• <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
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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020 201614032	9999.92-00
	• <i>Freedom of Information Act</i> 201515028 201621011 201631011	9999.92-01
	• <i>Privacy Act</i> 201742023	9999.92-02
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 201909010	9999.94-02
	• 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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