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Section 6110 Index

Written Determinations Requested After November 1, 1976

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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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200101006 200101020 200102036 200103037 200103057 200104001 200104012 200104025 200105031 200107016 200107031 200109031 200111026 200111029 200112055 200113019 200114002 200115001 200118018 200118045 200119012 200120015 200120030 200125011 200125044 200126012 200126028 200129006 200129023 200129029 200129032 200130003 200131003 200137011 200137036 200137042 200151042 200151043 200151044 200205035 200206022 200209029 200209047 200213016 200214014 200214021 200217006 200219025 200220019 200223002 200225005 200227024 200234021 200234021 200234021 200234021 200234044 200234044 200234044 200234044 200234050 200234050 200234050 200234050 200239022 200239022 200239022 200243027 200243032 200133035 200134014 200138025 200139001 200139001 200139009 200139009 200141045 200146019 200150023 200201006 200201006 200202047 200202059 200212026 200215049 200216006 200218021 200231003 200231003 200231008 200231008 200237022

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200208022 200237017 200240051 200240051 200240051 200240051

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200234044 200234044 200234044 200140011 200140068 200203058

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200120030 200121042 200121044 200121069 200122041 200125020 200125044
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200209047 200211032 200213016 200214014 200214021 200217006 200217051
200219025 200223002 200223007 200225005 200226007 200226036 200227024
200234021 200234021 200234021 200234021 200234044 200234044 200234044
200234044 200234053 200234053 200234053 200234053 200234061 200234061
200234061 200234061 200239005 200239005 200239005 200239006 200239006
200239006 200239022 200239022 200239022 200243028 200243032 200243036
200245009 200245043 200133011 200133016 200134010 200134014 200135021
200135021 200135021 200135021 200135022 200135022 200135022 200135022
200135039 200135039 200135039 200135039 200136012 200136012 200136013
200136013 200138004 200138025 200139009 200139009 200140039 200141040
200141045 200201006 200201006 200201019 200201019 200201032 200201032
200202047 200202059 200202060 200207025 200212012 200215031 200216006
200218021 200229025 200229025 200229025 200229025 200229025 200231008
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200236038 200236038 200236044 200236044 200237022 200244014

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200103016 200103030 200103039 200105033 200106028 200106028 200108026 200108031 200109018 200112034 200117011 200119015 200121055 200121056 200122042 200122043 200123015 200123016 200123022 200123031 200125027 200125046 200127014 200127021 200127026 200127028 200128028 200128044 200130017 200130022 200130031 200145026 200217014 200217026 200219023 200220021 200220022 200220023 200226021 200227021 200227025 200135035 200135035 200135035 200135035 200136015 200136015 200136016 200136016 200140047 200140075 200140076 200147031 200202023 200210048 200215035 200221003 200221005 200221007 200221024 200236012 200236012 200246010 200246010 ***200246010***

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200101027 200101028 200102019 200102020 200102022 200102023 200102026
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• Termination of Election 1362.02-00
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• *Ceases to be Small Business Corporation* *1362.02-02*
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• *Passive Investment Income* *1362.02-03*

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• S Termination Year 1362.03-00

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• Inadvertent Terminations 1362.04-00

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Section 1366 **Pass-Thru of Items to Shareholders** **1366.00-00**

200223052 200207015 200230030 200230030

Section 1367 **Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders** **1367.00-00**

200106009 200106009 200117008 200223052

Section 1368 **Distributions** **1368.00-00**

200111004 200117008

• Accumulated Adjustments Account 1368.01-00

200110004

Section 1371 **Coordination with Subchapter C Rules** **1371.00-00**

200111004

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	• Post-termination Transition Period 200223052 200207015 200230030 200230030	1377.02-00
Section 1381	**Organizations to Which Part Applies** 200119016 200123033 200209024 200224017 200239029 200239029 200239029 200210033	**1381.00-00**
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	• Net Earnings From Self-Employment 200131002	1402.01-00
	• Ministers, Members of Religious Orders, Christian Science Practitioners (Election) 200106015 200106015 200143017	1402.05-00
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	• Liability of Withholding Agent 200243003	*1441.01-02*
	• Income Subject to Withholding v. Not Subject to Withholding 200222001	1441.02-00

Section 1442	**Withholding of Tax on Foreign Corporations (Required v. Not Required)** 200243003 200244017	**1442.00-00**	
Section 1443	**Foreign Tax-Exempt Organizations (Subject v. Not Subject to Withholding)** 200244017	**1443.00-00**	
Section 1445	**Withholding of Tax on Dispositions of United States Real Property Interests (See Also 897.00-00).**	**1445.00-00**	
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Section 1446	**Withholding Tax Paid by Partnerships with Foreign Partners** 200144005	**1446.00-00**	
Section 1491	**Imposition of Tax** 200128040	**1491.00-00**	**R**
Section 1492	**Nontaxable Transfers**	**1492.00-00**	**R**
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	• Transfer Described in Section 367 or Where Election to Apply Section 367 Principles is Made 200128040	*1492.01-02*	*R*
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	• Liability for Tax 200122023	1502.06-00	
	• Separate Taxable Income 200123048 200149009	1502.12-00	
	• Intercompany Transactions 200108024 200209025	1502.13-00	
	• Stock of Members 200150008 200232028	*1502.13-01*	
	• Obligations of Members 200121013 200122022	*1502.13-02*	
	• Loss Disallowance Rule 200108009 200110010 200115008 200117025 200118009 200121013 200122022 200128014 200128043 200130004 200137054 200151034 200206050 200209051	1502.20-00	
	• Consolidated Net Operating Loss Deduction 200124007 200209002 200214023	1502.21-00	
	• Investment Adjustment 200128014 200215002	1502.32-00	
	• Earnings and Profits 200225014	1502.33-00	
	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	

	• When Group Remains in Existence 200136001 200136001 200232016	*1502.75-10*
	• Taxable Year of Members of Group 200101008 200127008 200227001 200136001 200136001	1502.76-00
	• Common Parent Agent for Subsidiaries 200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 200235011	1502.77-00
	• Alternative Agents of the Group 200130012 200235011 200235011	*1502.77-01*
	• Exercise of Privilege 200137012	1502.88-00
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• Dual Consolidated Loss 200221018	1503.04-00
	• Dual Resident Corporation 200102035 200107026 200111039 200115025 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200149023 200205043 200213022 200213023 200213024 200214004 200219027 200227032 200243043 200245036 200245037 200136020 200136020 200136021 200136021 200140074 200146021 200146050 200201028 200201028 200201031 200201031 200203068 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046	*1503.04-04*
Section 1504	**Definitions** 200145008 200135032 200135032 200135032 200135032 200201014 200201014 200238029 200238029 200238029	**1504.00-00**
	• Includible Corporation v. Not an Includible Corporation	1504.02-00
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	• Valuation of Stocks and Bonds for Which There is No Market	2031.03-00

	• Open-End Investment Company Shares 200119013	*2031.03-20*
Section 2032	**Alternate Valuation** 200203031 200236041 200236041	**2032.00-00**
	• Exercise of Election 200227029 200234037 200234037 200234037 200234037	2032.01-00
Section 2032A	**Valuation of Farm Real Property** 200143014	**2032A.00-00**
	• Method of Election	2032A.08-00
	• Perfecting Elections and Agreements 200234055 200234055 200234055 200234055	*2032A.08-04*
Section 2033	**Property in Which Decedent Had an Interest** 200101021 200108032 200112023 200113006 200123055 200127037 200128035 200223013 200223014 200241044 200241044 200241044 200210051 200231011 200231011 200240027 200240027 200240027 200240027	**2033.00-00**
	• Interest v. No Interest at Time of Death 200105044	2033.01-00
	• Life Estate 200213014	2033.09-00
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	• Inclusion of Certain Property in Gross Estate 200127042	2035.01-00
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	• Life Insurance Trusts 200127042	2036.07-00
	• Transfer v. Not a Transfer 200213014	2036.11-00
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Section 2038	**Revocable Transfers (Included v. Not Included in Gross Estate)** 200101021 200113006 200123034 200125038 200205002 200213013 200213014 200241044 200241044 200241044 200210051	**2038.00-00**
	• Insurance Trusts 200127042	2038.04-00
Section 2039	**Annuities (Included v. Not Included in Gross Estate)** 200105058 200112023	**2039.00-00**

	• Amount to Be Included 200210009	2039.02-00
Section 2040	**Joint Interests (Included v. Not Included in Gross Estate)** 200104008	**2040.00-00**
Section 2041	**Powers of Appointment (Included v. Not Included in Gross Estate)** 200105039 200105044 200112031 200124006 200125038 200206045 200219028 200219029 200219034 200225015 200243048 200144018 200150020 200210038 200210051 200210056 200210061 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200244002	**2041.00-00**
	• Pre-1942 Powers 200127037 200205033	2041.01-00
	• General Power v. Not a General Power 200101021 200123045 200227020 200234047 200234047 200234047 200234047 200241035 200241035 200241035	2041.03-00
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	• Insurance or Purchase of Decedent's Interest in Business 200214028	*2042.04-03*
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	• Deduction Allowed with Respect to Transfer of Property to Decedent under Section 2056 or 2523 200224016	*2044.01-01*
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	• Claims Against the Estate	2053.09-00
	• Claim Extinguished - Effect of Post Death Events 200217022	*2053.09-13*
Section 2055	**Transfers for Public, Charitable, and Religious Uses(Deductible v. Not Deductible)** 200116007 200120002 200120003 200204022 200223013 200223014 200234038 200234038 200234038 200234038 200241044 200241044 200241044 200229046 200229046 200229046 200229046 200229046 200230018 200230018 200232015	**2055.00-00**
	• To U.S., any State, Territory, Political Subdivision, or District of Columbia 200128005	2055.01-00
	• To Trustee or Fraternal Society for Charitable Purposes 200127007	2055.03-00
	• Presently Ascertainable Charitable Remainder 200227015	*2055.03-03*
	• Transfers Not Exclusively for Charitable Purposes	2055.07-00
	• Transfers Subject to Condition 200202032	*2055.07-02*

	• Disclaimers 200149015	2055.08-00	
	• Modification of Will 200127038	2055.09-00	
	• Compromise 200128005	*2055.09-01*	
	• Charitable and Noncharitable Interest (Tax Reform Act of 1969) 200127038 200232015	2055.12-00	
	• Unitrust Lead Interest 200218029	*2055.12-06*	
	• Guaranteed Annuity Lead Interest 200230022 200230022	*2055.12-07*	
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200101011 200101015 200102039 200102040 200103001 200103002 200103003 200103007 200103012 200103049 200105039 200105058 200107003 200108011 200108015 200109015 200112031 200112036 200112037 200112038 200112040 200112041 200112042 200112043 200112044 200112046 200112047 200112048 200112049 200112050 200113006 200113007 200116016 200118038 200119027 200119047 200123045 200124006 200124012 200125038 200125070 200125077 200125079 200125082 200125085 200125086 200125087 200126013 200127037 200128035 200132015 200132016 200206045 200209022 200209033 200209034 200209037 200209038 200211008 200213011 200213013 200213014 200214002 200214012 200214019 200214020 200219028 200219029 200223019 200224001 200225029 200226042 200234043 200234043 200234043 200234043 200241038 200241038 200241038 200241041 200241041 200241041 200243004 200243005 200243006 200243007 200243008 200243009 200243010 200243011 200243012 200243013 200243014 200243015 200243016 200243017 200243018 200243026 200243033 200243048 200133002 200134012 200135007 200135007 200135007 200135007 200141022 200141024 200143019 200144008 200146042 200146045 200147028 200147042 200148034 200148041 200150016 200202033 200203029 200203030 200210029 200210054 200210056 200215001 200218023 200218035 200221032 200229013 200229013 200229013 200229013 200229013 200229018 200229018 200229018 200229018 200229018 200229034 200229034 200229034 200229034 200229034 200230038 200230038 200231011 200231011 200236030 200236030 200238034 200238034 200238034 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200242022 200242031 200242032 200242033 200242034

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200241041 200241041 200241041 200203029

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200223016 200227017 200245018 200212024 200212025 200218010 200218011 200218012 200218015 200235013 200235013 200240019 200240019 200240019 200240019

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200101035 200112064 200112065 200114036 200114037 200114038 200123069 200123071 200124023 200125092 200125093 200209061 200224035 200241049 200241049 200241049 200241052 200241052 200241052 200216032

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200204039 200204044 200204046 200204047 200246031 200246031 ***200246031***

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200103082 200107036 200107039 200205049 200148078 200207031

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200103082 200104032 200104036 200104037 200106040 200106040 200107036 200107039 200115038 200116048 200117041 200121078 200137060 200137063 200204039 200204042 200204053 200205049 200209055 200233027 200233028 200233029 200233030 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200234067 200234067 200234067 200234067 200234068 200234068 200234068 200234068 200234072 200234072 200234072 200234072 200241056 200241056 200241056 200138029 200140083 200140084 200140086 200207031 200212034 200238050 200238050 200238050 200246036 200246036 ***200246036***

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200104034 200107041 200116054 200118055 200121077 200132041 200149039 200204037 200224031 200224032 200225036 200245059 200134030 200147057 200150037 200207030 200212034 200230040 200230040 200235036 200235036

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200103082 200116048 200119062 200137060 200204042 200204044 200204046 200204047 200204053 200233027 200233028 200233029 200234065 200234065 200234065 200234065 200234066 200234066 200234066 200234066 200245058

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200117042 200137063 200204039

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200119062 200241047 200241047 200241047 200136025 200136025

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200102054 200127048 200127050

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200105043 200107001 200107002 200108028 200114025 200119011 200119038
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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200103013 200103014 200105042 200106022 200106022 200107004 200107006
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• Section 472; LIFO Election 9100.11-00
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200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028

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200116027

• Section 927; FSC Election 9100.18-00
200111042 200245036 200210062 200221040

• Section 1502; Election to File Consolidated Return 9100.20-00
200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026

• Other 9100.22-00
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200138027

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200115008 200128043 200130004 200137054 200151034 200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200239024 200239024 200239024 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019

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	• Japan 200111010 200222011 200146055	*9114.03-22*
	• Switzerland 200224025 200201025 200201025	*9114.03-38*
	• United Kingdom 200101005 200225016	*9114.03-42*
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	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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