

Publication 1078
Issue: 2/7/2003

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.

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Department of the Treasury
Internal Revenue Service

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Section 9100

Extension of Time for Making Certain Elections

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• Section 442; Accounting Periods 200201013 200201013 200203060 200209016 200217047 200218013 200218016 200222014 200227010 200230025 200230025 200233009 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200245035 200245046 200246028 200246028 200246028 200250028 200301001 200303006 200303006 200303007 200303007 200303008 200303008 200303014 200303014	9100.09-00
• Section 472; LIFO Election 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 200250003	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200229028 200229028 200229028 200229028 200229028 200303038 200303038	9100.15-00
• Section 927; FSC Election 200210062 200221040 200245036 200247043 200304001	9100.18-00
• Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055	9100.20-00

	• Other	9100.22-00
	200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200252076 200252076 200305027	
	• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
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	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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	• <i>Switzerland</i>	9114.03-38
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	• <i>United Kingdom</i>	9114.03-42
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	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
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	• Computer Leasing 200209001	9214.04-00
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	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00
	• Not Able to Identify Under Present List 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003	9999.98-00