

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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200443027 200448029 200448031 200448035 200448043 **200449025**
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200444003 200418040
- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200409015 200409030 200430001 200430001 200430021 200430021 200430001
200430021
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
200430003 200430003 200430003

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|---------------------|--|-------------------|
| | • Reg. 301.7701-3 Classification of Certain Business Entities | 9100.31-00 |
| | 200401002 200401003 200401004 200401005 200401006 200401007 200403028 | |
| | 200403034 200403038 200403042 200403079 200404025 200404033 200405010 | |
| | 200408022 200408023 200409013 200409029 200411029 200411030 200411039 | |
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| | 200418016 200418036 200420008 200422002 200422005 200422006 200422007 | |
| | 200422008 200422009 200422011 200422026 200425004 200425005 200425006 | |
| | 200425007 200425008 200425009 200425010 200425011 200425013 200425014 | |
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| | 200443026 200447005 200448014 200449004 200449026 200449027 | |
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| | 200435013 200435013 200435013 200435013 200437005 | |
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| | 200406007 200420012 200420012 | |
| | • <i>Ireland</i> | 9114.03-19 |
| | 200403075 200404029 200404030 200409022 | |
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| | 200409025 | |
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| | 200402007 200446021 200446021 | |
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| | 200404049 200407019 200407019 200412003 200412004 200412005 200412006 | |
| | 200412007 200412008 200412009 200428002 200434001 200415007 200423001 | |
| | 200434001 | |