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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 Cousel advice.

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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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200225029 200226042 200229013 200229013 200229013 200229013 200229013
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	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016	7701.02-00
	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
	• Indian Tribal Government 200222007	7701.20-00

Section 7702	**Life Insurance Contract Defined** 200219022 200230037 200230037 200244001 200249013	**7702.00-00**
Section 7702A	**Modified Endowment Contracts** 200230037 200230037	**7702A.00-00**
Section 7704	**Certain Publicly Traded Partnerships Treated as Corporations** 200303017 200303017 200303018 200303018 200303019 200303019	**7704.00-00**
Section 7805	**Rules and Regulations**	**7805.00-00**
	• Prospective Application of Changes in Regulations	7805.01-00
	• *Prospective Application of Rulings* 200210028	*7805.01-01*
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
Section 7871	**Indian Tribal Governments Treated As States For Certain Purposes** 200207013 200229008 200229008 200229008 200229008 200229008	**7871.00-00**
	• Tax Exempt Bonds 200247012	7871.03-00

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200310023 200310023 200310023 ***200311009 200311010 200311013 200311033***

• Section 42; Low-Income Housing Credit 9100.01-00
200217013

• Section 59(e) 9100.02-00

• *R and D Expenditures* *9100.02-03*
200210055

• 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 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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200310004

• Section 472; LIFO Election 9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001

• Section 1502; Election to File Consolidated Return 9100.20-00
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• Other 9100.22-00
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• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
200206050

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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200310010 200310010

Section 9111 **Miscellaneous Legal Proceedings** **9111.00-00**

• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

• *Related Civil Action* *9111.19-02*
200206008 200221002

Section 9114 **Tax Conventions (See Also 894.01-00 through 894.12-00)** **9114.00-00**

• U.S. Model Income Tax Treaty 9114.01-00

• *Students and Trainees* *9114.01-20*
200251003 200251003 200251003

	• U.S. Income Tax Treaties	9114.03-00
	• *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 200252071 200301039	*9114.03-19*
	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025	*9114.03-38*
	• *United Kingdom* 200225016	*9114.03-42*
	• *Czech Republic* 200251003 200251003 200251003	*9114.03-43*
	• *Slovak Republic* 200251003 200251003 200251003	*9114.03-48*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• 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