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Section 6110 Index

Written Determinations Requested After November 1, 1976

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Department of the Treasury
Internal Revenue Service

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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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• S Termination Year 1362.03-00

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200207015 200223052 200230030 200230030 200308033 200335034 200308033

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200223052

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200340013 200301027 200301028 200302017 200303022 200303022 200310016
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200236019 200236019 200236020 200236020 200237021 200238003 200238003
200238003 200238018 200238018 200238018 200238028 200238028 200238028
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200302038 200308037 200327005 200327006 200327007 200335024 200340013
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200301037 200302033 200302035 200302037 200302038 200303053 200303053
200306016 200306016 200306017 200306017 200306018 200306018 200306020
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200307088 200307088 200308037 200309005 200309007 200309010 200309026
200310013 200310013 200310013 200311009 200311013 200313012 200313013
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200318057 200318063 200323025 200323037 200324044 200324049 200326004
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Section 7512	**Separate Accounting for Certain Collected Taxes, etc.** 200211044	**7512.00-00**
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Section 7521	**Procedure For Taxpayer Interviews** 200206055	**7521.00-00**
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	• Defense to Compliance - Other 200302046 200302046 200339046	7602.03-00
	• Discovery	7602.04-00
	• By Government 200206055	*7602.04-01*
	• Issuance	7602.07-00
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	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016 200321004 200315009 200329030	7701.02-00
	• Joint Ventures 200240048 200240048 200240048 200240048	*7701.02-02*
	• Association v. Trust 200320005 200320005 200329018 200329019 200339028	7701.03-00
	• Liquidating Trusts 200329016	*7701.03-06*
	• Fixed Investment Trusts 200323015	*7701.03-11*

	• Indian Tribal Government 200222007	7701.20-00
Section 7702	**Life Insurance Contract Defined** 200219022 200230037 200230037 200244001 200249013 200328027 200328027 200328027 200329040	**7702.00-00**
	• Cash Value Accumulation Test 200320020 200320020 200333029	7702.02-00
	• Guideline Premium Requirements 200320020 200320020 200333029	7702.03-00
	• Correction of Errors 200327037 200320020 200320020 200333029	7702.20-00
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	• Prospective Application of Rulings 200210028 200330009	*7805.01-01*
	• Reversals of Regulations or Rulings With Retroactive Effect 200328001 200328001 200328001	7805.03-00
	• Effect of Private Rulings 200203011 200203012 200203013 200203014 200216027 200227009	7805.05-00
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	• Tax Exempt Bonds 200247012	7871.03-00

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200341015

• Section 42; Low-Income Housing Credit 9100.01-00
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• 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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200332003 200334036

• 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 911; Citizens or Residents of the United States Living Abroad 9100.17-00
200321007

• Section 927; FSC Election 9100.18-00
200210062 200221040 200245036 200247043 200304001 200321008 200321009
200327036 200313018 200316039 200320012 200320012 200323032 200330038
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• Extension of Time For Filing Return 9100.19-00
200324049

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

• Res Judicata 9111.14-00
200221002

	• Collateral Estoppel 200221002	9111.19-00
	• *Related Civil Action* 200206008 200221002	*9111.19-02*
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* 200251003 200251003 200251003	*9114.01-20*
	• U.S. Income Tax Treaties	9114.03-00
	• *Canada* 200329038	*9114.03-06*
	• *Germany* 200327047	*9114.03-13*
	• *Ireland* 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039	*9114.03-19*
	• *Japan* 200222011	*9114.03-22*
	• *Switzerland* 200201025 200201025 200224025 200332008	*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**
	• Railroad Car Leasing 200338009	9214.03-00
	• 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 200334001	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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