

Publication 1078
Issue: 07/25/2008

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.

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Department of the Treasury
Internal Revenue Service

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| | 200801003 200803004 200803007 200803009 200803010 200804001 200804002 200804003 200804019 200805013 200805020 200808011 200808020 200808029 200816002 200816003 200816004 200816009 200816011 200816013 200816018 200816021 200821009 200821010 200821011 200821012 200821014 200821015 200821016 200821017 200821026 200826002 200826002 200826005 200826005 200826016 200826016 200826017 200826017 200826018 200826018 200826019 200826019 200826021 200826021 200809002 200809006 200809007 200809008 200809009 200809014 200809015 200809020 200809021 200809022 200809028 200810003 200810004 200810006 200810007 200811001 200811005 200811006 200811011 200811015 200813007 200813013 200813015 200813024 200815009 200815013 200815015 200815016 200815018 200815024 200816002 200816003 200816004 200816009 200816011 200816013 200816018 200816021 200817001 200817003 200817004 200817019 200817021 200818016 200818016 200818017 200818017 200820008 200820013 200820015 200823002 200823006 200823007 200823008 200823009 200823010 200823011 200823021 200824003 200824004 200824020 200825005 200825012 200825015 200825020 200825021 200827021 200827027 200828021 200828022 200829004 200829012 200829013 200829024 200829025 200829026 200829027 200830004 200830006 200830010 200830012 200830013 200830014 200830015 200830016 200830017 200830020 | |
| | • Partnerships v. Associations | 7701.02-00 |
| | 200804007 200808015 200816029 200816031 200822020 | |
| | • <i>Limited Partnerships</i> | 7701.02-03 |
| | 200816029 200816031 | |
| | • Association v. Trust | 7701.03-00 |
| | 200810002 200811007 | |
| | • <i>Liquidating Trusts</i> | 7701.03-06 |
| | 200811007 | |
| | • <i>Ordinary Trusts</i> | 7701.03-08 |
| | 200807003 200807003 | |
| | • Motor Vehicle Operating Leases | 7701.25-00 |
| | • <i>In General</i> | 7701.25-01 |
| | 200828019 | |
| Section 7702 | Life Insurance Contract Defined | 7702.00-00 |
| | 200805022 200814005 | |
| | • Correction of Errors | 7702.20-00 |
| | 200819003 | |
| Section 7704 | Certain Publicly Traded Partnerships Treated as Corporations | 7704.00-00 |
| | • Meaning of | 7704.01-00 |
| | 200803004 | |
| | • Qualifying Income | 7704.03-00 |
| | 200821021 200827014 200827022 | |

Section 9100

Extension of Time for Making Certain Elections

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200801005 200802021 200802029 200803006 200803007 200803010 200803013
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 200805005 200805008 200805013 200805015 200805017 200807013 200807013
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 200821003 200821025 200821026 200821030 200826010 200826010 200826020
 200826020 200826027 200826027 200828015 200828015 200809002 200809006
 200809007 200809008 200809009 200809010 200809014 200809015 200809019
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 200812007 200813001 200813004 200813007 200813021 200813024 200814006
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200830021 200830023

• Section 42; Low-Income Housing Credit 9100.01-00
 200807010 200807010 200821027 200821028 200821029

• Section 146; Volume Cap 9100.03-00
 200805016 200807013 200807013 200815028

• Section 168; MACRS 9100.04-00
 200808003

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
 200816028 200813034 200816028 200819008 200819009 200819010 200819011
 200819012 200829010

• Section 442; Accounting Periods 9100.09-00
 200807012 200807012 200812021 200817027 200822023 200829009 **200830007**

• Section 446 9100.10-00

• *Accounting Methods* 9100.10-01
 200810011 200812011 200817030

• Section 472; LIFO Election 9100.11-00
 200812010 200817033

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
 200802001 200806001 200808022 200808023 200826027 200826027 200815008
 200817026 200820001 200825002 200827020 200827031

• Section 1502; Election to File Consolidated Return 9100.20-00
 200805018 200819002

• Other 9100.22-00
 200801002 200801010 200805014 200807008 200807008 200807009 200807009
 200808002 200808021 200816026 200816030 200821008 200821023 200826001
 200826001 200809013 200811008 200812007 200814018 200815012 200816026
 200816030

• Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00
 200827003

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
 200809016 200815002 200819015

- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
- 200801003 200802006 200802007 200803009 200803010 200804001 200804002
- 200804003 200804007 200805013 200805020 200807006 200807006 200808005
- 200808007 200808008 200808009 200808010 200808011 200808015 200808029
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- 200809002 200809020 200809021 200809022 200809028 200810003 200810004
- 200810006 200811001 200811015 200813002 200813013 200813015 200815009
- 200815013 200815015 200815016 200815018 200816011 200816018 200816021
- 200817001 200817003 200817019 200817020 200818016 200818016 200818017
- 200818017 200820007 200820008 200820013 200820029 200820030 200820031
- 200822005 200822006 200822016 200822017 200822018 200822020 200823002
- 200823006 200823007 200823008 200823009 200823010 200823021 200824003
- 200824004 200824020 200825005 200825012 200825019 200825020 200827021
- 200827024 200827027 200828021 200828022 200828024 200829004 200829025
- 200829026 200829027 **200830004 200830010 200830012 200830019**

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- *Canada* 9114.03-06
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- Not Able to Identify Under Present List 9999.98-00
- 200802023 200806002 200806003 200806004 200806011 200808013 200808014
- 200808018 200808039 200826010 200826010 200810012 200813041 200816029
- 200816032 200816033 200823016 **200830001**

