

Publication 1078
Issue: 03/06/2009

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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Internal Revenue Service

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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200802001 200806001 200808022 200808023 200826027 200826027 200815008 200817026 200820001 200825002 200827020 200827031 200832014 200834018 200835007 200837001 200838006 200838019 200840005 200852030 200901015 200901016 200903068 200903069 200908018	9100.15-00
• Section 1502; Election to File Consolidated Return 200805018 200819002 200840020 200903070 200906036 200907020	9100.20-00
• Other 200801002 200801010 200805014 200807008 200807008 200807009 200807009 200808002 200808021 200816026 200816030 200821008 200821023 200826001 200826001 200809013 200811008 200812007 200814018 200815012 200816026 200816030 200831007 200831008 200831012 200832005 200832006 200834015 200835001 200835008 200836011 200837017 200837018 200837019 200837020 200837021 200839019 200840019 200842025 200843003 200845039 200846017 200848013 200848019 200850026 200850026 200851016 200852023 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012	9100.22-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 200827003	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200809016 200815002 200819015 200835006 200905021 200905021	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
 200801003 200802006 200802007 200803009 200803010 200804001 200804002
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	200817037	
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Taxes Covered</i>	9114.01-02
	200848071	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200810013	
Section 9999	Miscellaneous Issues	9999.00-00
	200851081 200906046	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00

<ul style="list-style-type: none"> • <i>Freedom of Information Act</i> 200848031 	9999.92-01
<ul style="list-style-type: none"> • Constitutional Issues Not Related to Code Sections 	9999.94-00
<ul style="list-style-type: none"> • <i>Tax Protest Cases</i> 200848031 	9999.94-02
<ul style="list-style-type: none"> • Not Able to Identify Under Present List <p>200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200909016 200909020 200909034 200909035 200909038 200909044 200909053 200909055 200910018 200910024 200910035 200910036 200910054 200910057 200810012 200813041 200816029 200816032 200816033 200823016 200830001 200838011 200840015 200840031 200840044 200840050 200841025 200842042 200845030 200846028 200848022 200848029 200848039 200848040 200848044 200848053 200848063 200848063 200848065 200851024 200851036 200851049 200851061 200851077 200851095 200851102 200851108 200852022 200906032 200906033 200906044 200907031 200908029</p>	9999.98-00