

Publication 1078  
Issue: 04/30/2010

# 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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	201005044 201007057 201008036 201008036 201016058	
	• Claims Arising Out of Erroneous Computations	6230.03-00
	201013044	
	• <i>Time for Filing Claim</i>	6230.03-01
	201013044 201016064	
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	• Partnerships	6231.01-00
	201007055	
	• <i>Exception for Small Partnerships</i>	6231.01-01
	201014063	
	• Partner	6231.02-00
	201004033	
	• Partnership Item	6231.03-00
	201005043 201005045 201011013 201012039 201012048 201013041 201014062 201016075	
	• Affected Item	6231.05-00
	201008040 201008040 201011011 201011012 201012049 <b>201017045 201017050</b>	
	• Tax Matters Partner	6231.07-00
	201011028 201012042 201013040 201014065	
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	201005032	
<b>Section 6321</b>	<b>Lien for Taxes (Lien Right v. No Lien Right)</b>	<b>6321.00-00</b>
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	• Property Subject v. Not Subject to Lien (See 6301.12-00)	6321.01-00
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<b>Section 6325</b>	<b>Release of Lien or Discharge of Property</b> 201004027 201012036	<b>6325.00-00</b>
<b>Section 6331</b>	<b>Levy and Distraint</b> 201004029	<b>6331.00-00</b>
	• Administrative Policy <b>201017044</b>	6331.03-00
<b>Section 6334</b>	<b>Property Exempt From Levy</b> <b>201017044</b>	<b>6334.00-00</b>
<b>Section 6335</b>	<b>Sale of Seized Property</b>	<b>6335.00-00</b>
	• Notice 201016055 201016060	6335.10-00
<b>Section 6402</b>	<b>Authority to Make Credits or Refunds</b> 201005041 201012033 201016056	<b>6402.00-00</b>
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<b>Section 6405</b>	<b>Reports of Refunds and Credits</b> <b>201017052</b>	<b>6405.00-00</b>
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<b>Section 6502</b>	<b>Collection After Assessment (Timely v. Not Timely)</b>	<b>6502.00-00</b>
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<b>Section 6503</b>	<b>Suspension of Running of Period of Limitation (Suspended v. Not Suspended)</b> 201011025	<b>6503.00-00</b>
<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b> 201012059	<b>6513.00-00</b>
<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b> 201016065	<b>6601.00-00</b>
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<b>Section 6672</b>	<b>Failure to Collect and Pay Over Tax, or Attempt to Evade or Defeat Tax or Supply Information by DISC or FSC</b> <i>201017047 201017054</i>	<b>6672.00-00</b>
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<b>Section 7122</b>	<b>Compromises</b> 201016069	<b>7122.00-00</b>
<b>Section 7213A</b>	<b>Unauthorized Inspection of Returns or Return Information</b> 201001019	<b>7213A.00-00</b>
<b>Section 7425</b>	<b>Discharge of Liens</b> 201011037  • Judicial Proceedings 201003016	<b>7425.00-00</b>   7425.01-00
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<b>Section 7602</b>	<b>Examination of Books and Witnesses</b> 201012047 201012056	<b>7602.00-00</b>



<b>Section 7701</b>	<b>Definitions</b>	<b>7701.00-00</b>
	201002011 201002020 201002028 201002037 201003011 201004002 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201005003 201005004 201005005 201005006 201005007 201005008 201005009 201005010 201005011 201005012 201005035 201006006 201006007 201006014 201007001 201007002 201007003 201007004 201007005 201007006 201007007 201007008 201007009 201007010 201007011 201007012 201007013 201007014 201007015 201007016 201007017 201007018 201007019 201007020 201007034 201007036 201007037 201007038 201007039 201007040 201007041 201007047 201008001 201008001 201008002 201008002 201008003 201008003 201008004 201008004 201008005 201008005 201008006 201008006 201008007 201008007 201008008 201008008 201008009 201008009 201008010 201008010 201008011 201008011 201008012 201008012 201008013 201008013 201008014 201008014 201008015 201008015 201008016 201008016 201008017 201008017 201008018 201008018 201008019 201008019 201008021 201008021 201008022 201008022 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201009001 201009002 201009003 201009004 201009005 201009006 201009007 201009008 201009009 201009010 201009011 201010019 201010020 201012001 201012002 201012003 201012004 201012005 201012006 201012007 201012008 201012009 201012010 201012011 201012012 201012013 201012014 201012015 201012016 201012017 201012018 201012019 201012020 201012021 201012022 201012023 201012024 201012025 201012026 201012027 201012028 201012029 201012030 201012046 201013003 201013004 201013005 201013006 201013007 201013008 201013009 201013010 201013011 201013012 201013013 201013014 201013022 201013023 201013043 201014031 201015005 201015006 201015007 201015008 201015009 201015011 201015012 201015019 201015020 201016007 201016009 201016010 201016017 201016018 201016019 201016020 201016021 201016022 201016023 201016024 201016027 201016028 201016029 201016030 201016038 <b>201017035</b>	
	• Partnerships v. Associations 201016011 <b>201017035</b>	7701.02-00
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	• Qualifying Income 201005018	7704.03-00
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
	201001003 201001004 201001006 201001014 201002008 201002010 201002012 201002021 201002033 201003003 201004003 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201004020 201004024 201004047 201006007 201006008 201006009 201006016 201006020 201006021 201007036 201007037 201007038 201007039 201007040 201007041 201007048 201008020 201008020 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201008034 201008034 201010001 201010002 201010003 201010004 201010005 201010016 201010019 201012019 201012020 201012021 201012022 201013016 201013019 201014004 201014032 201014038 201014041 201015012 201015019 201015020 201015021 201015026 201016006 201016007 201016008 201016009 201016010 201016011 201016012 201016013 201016027 201016028 201016029 201016030 201016032 201016039 201016041 201016049 201016095 <b>201017021 201017022 201017023 201017024 201017034</b> <b>201017035 201017040</b>	
	• Section 42; Low-Income Housing Credit 201010017	9100.01-00
	• Section 146; Volume Cap 201002033	9100.03-00

• Section 168; MACRS 201013015	9100.04-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201010012	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059	9100.07-00
• Section 442; Accounting Periods 201001001 201010024	9100.09-00
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• Section 472; LIFO Election 201005026	9100.11-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 <b>201017034</b>	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029	9100.20-00
• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 <b>201017010 201017032</b> <b>201017033</b>	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 <b>201017001</b>	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
 201002011 201002020 201002028 201002037 201003011 201004002 201004007  
 201004009 201004010 201004011 201004012 201004013 201004014 201004015  
 201004016 201004017 201004018 201004019 201005003 201005004 201005005  
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 201009008 201009009 201009010 201009011 201012001 201012002 201012003  
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 201012011 201012012 201012013 201012014 201012015 201012016 201012017  
 201012018 201012019 201012020 201012021 201012022 201012023 201012024  
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 201014027 201014028 201014029 201014030 201014031 201015005 201015006  
 201015007 201015008 201015009 201015010 201015011 201015012 201015019  
 201015020 201016007 201016009 201016011 201016017 201016018 201016019  
 201016020 201016021 201016022 201016023 201016024 201016027 201016028  
 201016029 201016030 201016038 **201017006 201017012 201017013 201017014**  
**201017015 201017016 201017017 201017018 201017035**

<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00</li> <li>• <i>Canada</i> 9114.03-06               <ul style="list-style-type: none"> <li>201002030 201008045 201008045 201009012 201015027 <b>201017032 201017033</b></li> </ul> </li> <li>• <i>United Kingdom</i> 9114.03-42               <ul style="list-style-type: none"> <li>201010027</li> </ul> </li> </ul>	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	<ul style="list-style-type: none"> <li>• Chapter XI (Reorganization) 9115.10-00               <ul style="list-style-type: none"> <li>201003001</li> </ul> </li> </ul>	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>

• Not Able to Identify Under Present List

9999.98-00

201002009 201003017 201003026 201003027 201003028 201003029 201004008  
201004021 201004026 201005015 201005017 201005029 201005037 201005042  
201005049 201005052 201006034 201006036 201006037 201007053 201007059  
201008043 201008043 201010013 201010015 201010031 201012034 201013049  
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201014050 201014050 201014050 201014050 201014057 201014066 201014074  
201014075 201014076 201014077 201015002 201015002 201015003 201015018  
201016054 201016061 201016069 201016094 201016096 **201017043 201017058**  
**201017068 201017069 201017070 201017071 201017072 201017073 201017074**  
**201017075 201017076**

