

Publication 1078
Issue: 01/20/2012

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.

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.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury
Internal Revenue Service

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	• Amount Realized	1001.02-00
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	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201108012 201116002 201128019	1361.01-02
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	201001010 201001011 201001012 201048026 201126025 201144002 201144003 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 201025040 201025041 201026029 201030022 201032030 201032031 201033028 201034006 201035007 201036003 201036004 201037004 201038010 201039016 201042003 201043020 201046011 201048026 201050016 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003 201131005 201146001 201146002 201147012 201150024 201201006	
	• Eligible v. Ineligible 201048026 201126025 201007046 201016035 201016037 201016045 201019014 201026029 201034006 201037001 201048026 201050024 201122013 201128019 201128021 201129003 201129009 201129010 201129011 201129012 201137002 201137002 201147012 201152011	1362.01-00
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• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 201004002 201004007 201004023 201005020 201005021 201005027
201006013 201006018 201006019 201006025 201007042 201007046 201007049
201008029 201008029 201008030 201008030 201008031 201008031 201008032
201008032 201010011 201010014 201010022 201011006 201011007 201013020
201013021 201013031 201014036 201014037 201014039 201015014 201015022
201016010 201016035 201016037 201016045 201016050 201017005 201017011
201017039 201017042 201019004 201019011 201019014 201019019 201024038
201025001 201025003 201025004 201025023 201025042 201026001 201026003
201026004 201026009 201026016 201026022 201026028 201026029 201026030
201026031 201027006 201027020 201027029 201027032 201027033 201027037
201027042 201027043 201028003 201028004 201028028 201029001 201029005
201029010 201029017 201030001 201030006 201030019 201030022 201031010
201032020 201032027 201032028 201032029 201032031 201033004 201033006
201033017 201034002 201034006 201034014 201034016 201035007 201035012
201036004 201037015 201037023 201038010 201039016 201039018 201040002
201042006 201042011 201042017 201042020 201043007 201043018 201043020
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201047006 201047014 201048027 201049002 201049010 201049011 201049017
201049019 201049023 201050014 201050015 201050016 201050018 201050024
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201118005 201118016 201119007 201119009 201119013 201119018 201119024
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201123013 201123021 201124002 201124005 201124007 201125001 201125003
201127008 201128006 201129003 201129004 201129025 201131005 201131021
201131022 201134016 201135004 201135019 201135023 201135031 201138008
201138013 201140010 201140014 201143005 201146003 201147006 201147008
201147013 201147017 201149010 201151005 201151006 201151009 201151015
201152001 201201006 201202016 **201203009 201203011 201203011**

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020
201034016 201046011 201050021 201106002 201116002 201123012 201146001
201146002 201201006

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012 201146001
201146002

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016
201046011 201050002 201110001 201117004 201117008 201118011 201119014
201122001 201125011 201125012 201129001

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	201010006 201036012 201103007 201105008 201141007	
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	201024028 201105008	
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	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029 201152006	
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• <i>Anti-Avoidance</i> 201044003	1502.13-03
• Consolidated Net Operating Loss Deduction 201003012 201144020 201144021 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003 201140007 201140011 201143006 201145007 201146013 201146015 201147021 201149019 201152009	1502.21-00
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• Investment Adjustment 201141008 201141009	1502.32-00
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• <i>When Group Remains in Existence</i> 201126006 201015004 201021017 201117017 201120015	1502.75-10
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	201006005 201006023 201020001 201021003 201021004 201021005 201021006 201021007 201021008 201021009 201021010 201021011 201023001 201023002 201023003 201023004 201023005 201023006	
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	• <i>Treatment of Material Changes</i> 201137008 201137008	7702A.03-03
Section 7702B	Treatment of Qualified Long-Term Care Insurance	7702B.00-00
	• Definition 201105001 201105026 201105027	7702B.02-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 201005018 201016026 201132012	7704.00-00
	• Qualifying Income 201005018 201025037 201027003 201043024 201113018 201114001 201129028 201132012 201132020 201137005 201137005 201141013 201201002	7704.03-00
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	• Prospective Application of Changes in Regulations	7805.01-00
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Section 7872	Treatment of Loans with Below Market Interest Rates 201126011 201042007 201042008	7872.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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• Section 42; Low-Income Housing Credit 201010017 201026011 201026012 201026013 201114008 201134022	9100.01-00
• Section 59(e) 201024034 201027004 201134003	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
• Section 146; Volume Cap 201002033	9100.03-00
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• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 201120016 201151018	9100.09-00
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• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
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• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010 201119020 201122011 201122015 201129024 201129030 201135021 201141001 201141002 201149006 201149008 201149009 201151011 201151014 201201007 201201014	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007	9100.20-00

• Other	9100.22-00
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• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year	9100.26-00
201011001 201132005 201202019	
• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
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• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) • U.S. Model Income Tax Treaty • <i>Independent Personal Services</i> 201027041 201028026 201028027 • U.S. Income Tax Treaties • <i>Canada</i> 201002030 201126013 201126018 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018 201123024 201131017 201131020 201132007 201138004 201138012 201142021 • <i>United Kingdom</i> 201010027 • <i>Russian Federation</i> 201027041 201028026 201028027	9114.00-00 9114.01-00 9114.01-14 9114.03-00 9114.03-06 9114.03-42 9114.03-47
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) • Chapter XI (Reorganization) 201003001 • Exceptions to Discharge (Section 523) • <i>Prepetition Priority Taxes</i> 201048039 201048039	9115.00-00 9115.10-00 9115.19-00 9115.19-05
Section 9999	Miscellaneous Issues 201103043 201105041 201107019 201112009 201112015 201125018 201138032 201138038 201138044	9999.00-00

• Not Able to Identify Under Present List

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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