

Publication 1078
Issue: 02/10/2012

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.

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Section 1362

Election by Small Business Corporation

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201001010 201001011 201001012 201048026 201126025 201144002 201144003
201206009 201206011 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
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201117016 201117020 201119005 201119007 201122013 201128023 201129003
201131005 201146001 201146002 201147012 201150024 201201006 201205002
201205006

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1362.01-00

201048026 201126025 201206009 201007046 201016035 201016037 201016045
201019014 201026029 201034006 201037001 201048026 201050024 201122013
201128019 201128021 201129003 201129009 201129010 201129011 201129012
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1362.01-01

201017030 201017038 201025002 201030018 201051008 201103005

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1362.01-02

201126025 201144009 201206009 201047007 201050021 201146001 201146002

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1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 201204007 201004002 201004007 201004023 201005020 201005021
201005027 201006013 201006018 201006019 201006025 201007042 201007046
201007049 201008029 201008029 201008030 201008030 201008031 201008031
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201015022 201016010 201016035 201016037 201016045 201016050 201017005
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201125003 201127008 201128006 201129003 201129004 201129025 201131005
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Section 9100

Extension of Time for Making Certain Elections

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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 |
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| <ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule | 9100.28-00 |
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| <ul style="list-style-type: none"> • 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 9103 | Attorneys 201036021 | 9103.00-00 |
| Section 9111 | Miscellaneous Legal Proceedings • Equitable Remedies 201052004 | 9111.00-00 9111.09-00 |
| 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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