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Section 6110 Index

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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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	• Deferred Exchanges	1031.05-00
	200211016 200236026 200236026 200240049 200240049 200240049 200240049 200241016 200241016 200241016	
	• Basis	1031.08-00
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	200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200250002 200252056 200252056	
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• Termination of Election 1362.02-00
 200215039 200226009

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 200240038 200240038 200240038 200240038 200250006 200250007 200250008
 200303032 200303032

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• S Termination Year 1362.03-00
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Section 9100

Extension of Time for Making Certain Elections

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200210055
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200250003
- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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- Section 1502; Election to File Consolidated Return 9100.20-00
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	• Other	9100.22-00
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	• <i>United Kingdom</i>	9114.03-42
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	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
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	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00
	• Not Able to Identify Under Present List	9999.98-00
	200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003	