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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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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200202066 200203056 200204036 200211027 200213025 200216009 200220013 200224019 200227019 200227038 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200247017 200248001 200248022 200304020 200304027 200308031 200303040 200303040 200308031	9100.07-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200229028 200229028 200229028 200229028 200229028 200303038 200303038 200307063 200307063	9100.15-00
• Section 927; FSC Election 200210062 200221040 200245036 200247043 200304001	9100.18-00

	• Section 1502; Election to File Consolidated Return	9100.20-00
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	• Other	9100.22-00
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