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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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200409017 200409032 200411026 200411027 200411040 200414009 200414014
200414017 200414020 200414024 200414026 200414029 200414033 200414042
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200452031 200501007 200501010 200501014 200501015 **200506010 200506012**
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200419024 200419025 200425036 200425036 200425037 200425037 200425039
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200505001

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200422012 200423017 200423021 200427003 200427005 200430022 200430023
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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200504019 200503015 	9100.07-00
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<ul style="list-style-type: none"> • Section 446 	9100.10-00
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<ul style="list-style-type: none"> • Section 472; LIFO Election 200451008 200452001 200452001 200452016 200452016 200452028 200452028 200505006 200451008 200452001 200452016 200452028 	9100.11-00
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 200402018 200425034 200425034 200425034 	9100.19-00
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<ul style="list-style-type: none"> • Other 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425001 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200435013 200438022 200438027 200441006 200441008 200443007 200443008 200443009 200443010 200443011 200443015 200443019 200443027 200444009 200445011 200445012 200445013 200445022 200450020 200450021 200450022 200450025 200450028 200451015 200451016 200451017 200451023 200452012 200452012 200501005 200502001 200502003 200502011 200502033 200502034 200504010 200505007 200415002 200417029 200418043 200422024 200422045 200423003 200423007 200425001 200425028 200427004 200430004 200430015 200430016 200434009 200435013 200435013 200435013 200437005 200438022 200438027 200439004 200439005 200439032 200442009 200442010 200442022 200443007 200443007 200443007 200443008 200443008 200443008 200443009 200443009 200443009 200443010 200443010 200443010 200443011 200443011 200443011 200443015 200443015 200443015 200443019 200443019 200443019 200443027 200443027 200443027 200448029 200448031 200448035 200448043 200449025 200451015 200451016 200451017 200451023 200452012 200453004 200501005 200506021 	9100.22-00
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200444003 200418040 	9100.26-00
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200403034 200403038 200403042 200403079 200404025 200404033 200405010
200408022 200408023 200409013 200409029 200411029 200411030 200411039
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