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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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<ul style="list-style-type: none"> • Section 442; Accounting Periods 200502029 200521004 200527003 200538014 200544012 200544013 200545003 200545003 200545004 200545004 200545005 200545005 200545006 200545006 200545007 200545007 200545008 200545008 200545009 200545009 200545010 200545010 200545011 200545011 200545012 200545012 200545013 200545013 200545014 200545014 200545015 200545015 200545016 200545016 200545017 200545017 200545018 200545018 200545019 200545019 200545020 200545020 200545021 200545021 200545022 200545022 200545023 200545023 200545024 200545024 200545025 200545025 200545026 200545026 200545027 200545027 200545028 200545028 200545029 200545029 200545030 200545030 200545031 200545031 200545032 200545032 200545033 200545033 200545034 200545034 200545035 200545035 200545036 200545036 200545037 200545037 200545038 200545038 200545039 200545039 200545040 200545040 200545041 200545041 200513015 200513015 200518035 200518042 200518057 200523008 200523009 200536010 200538014 200542014 200543030 200543032 	9100.09-00
<ul style="list-style-type: none"> • Section 446 	9100.10-00
<ul style="list-style-type: none"> • <i>Accounting Methods</i> 200529001 200529002 200541029 	9100.10-01
<ul style="list-style-type: none"> • Section 472; LIFO Election 200505006 200521025 200522008 200522008 200550033 200550034 	9100.11-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200509017 200530015 200530018 200546002 200546002 200546002 200546002 200548002 200518031 200523017 200524018 200531015 200531016 200532018 200534020 200537008 200537008 200537008 200537016 200537016 200537016 200546002 200550003 	9100.15-00
<ul style="list-style-type: none"> • Extension of Time For Filing Return 200520001 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200548016 200519041 	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
 200517012 200517012 200517014 200517014

- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
 200516012 200519038 200543027 200543028

- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
 200501002 200501002 200501008 200501008 200501012 200501012 200502005
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Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00

- U.S. Income Tax Treaties 9114.03-00

- *Canada* 9114.03-06
 200546031 200546031 200546031 200519036 200546031

- *China* 9114.03-07
 200515018

- *Netherlands* 9114.03-27
200551016

Section 9999 Miscellaneous Issues 9999.00-00
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- Not Able to Identify Under Present List 9999.98-00
 200504001 200521030 200530006 200530031 200518089 200536020