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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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	200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200418022 200422010 200422042	
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
	200425035 200418039 200425035	
	• Extension of Time For Filing Return	9100.19-00
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	• Section 1502; Election to File Consolidated Return	9100.20-00
	200401008 200411005 200425038 200418033 200418041 200425038	
	• Other	9100.22-00
	200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425028 200415002 200417029 200418043 200422024 200422045 200423003 200423007 200425001 200425028	
	• 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
	200418040	
	• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
	200409015 200409030	
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200401002 200401003 200401004 200401005 200401006 200401007 200403028 200403034 200403038 200403042 200403079 200404025 200404033 200405010 200408022 200408023 200409013 200409029 200411029 200411030 200411039 200414003 200414014 200414028 200414035 200419007 200419008 200419009 200420008 200425004 200425005 200425006 200425007 200425008 200425009 200425010 200425011 200425013 200425014 200425015 200425016 200425017 200425018 200425019 200425020 200425021 200425022 200425023 200425024 200425025 200425026 200425031 200417013 200417023 200417024 200417025 200418011 200418012 200418013 200418014 200418015 200418016 200418036 200420008 200422002 200422005 200422006 200422007 200422008 200422009 200422011 200422026 200425004 200425005 200425006 200425007 200425008 200425009 200425010 200425011 200425013 200425014 200425015 200425016 200425017 200425018 200425019 200425020 200425021 200425022 200425023 200425024 200425025 200425026 200425031 200426012	
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200412007 200412008 200412009 200415007 200423001