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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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	200501014 200501014 200502051 200503025 200504004 200504011 200504013 200504014 200504015 200504016 200504017 200504018 200504024 200505016 200506002 200506003 200506005 200506006 200506018 200507007 200509003 200509011 200509012 200509017 200510013 200510013 200510018 200510018 200510026 200510026 200510034 200510034 200511001 200511004 200512003 200512004 200512005 200521001 200521008 200521013 200521021 200522002 200527011 200530009 200530010 200530011 200538002 200538015 200538016 200538017 200538018 200538020 200538021 200538022 200538037 200538038 200513009 200513009 200513013 200513013 200513014 200513014 200513016 200513016 200513017 200513017 200513021 200513021 200513033 200513033 200515003 200515005 200515007 200516003 200516006 200516008 200516009 200516010 200516013 200516022 200517025 200517025 200518009 200518018 200518022 200518023 200518024 200518025 200518026 200518027 200518028 200518029 200518036 200518063 200518064 200519004 200519006 200519008 200519009 200519012 200519013 200519014 200519015 200519016 200519017 200519018 200519023 200519027 200519032 200519043 200520002 200520006 200520008 200520013 200522002 200523015 200523018 200523019 200523020 200523021 200523022 200523028 200523029 200525019 200526017 200526024 200528002 200528007 200528010 200528015 200528020 200529010 200531006 200531007 200532007 200532016 200532017 200532023 200532026 200532027 200532028 200532031 200532037 200532061 200533018 200533020 200534003 200534004 200534010 200535005 200535008 200535019 200535023 200535025 200535031 200536005 200536016 200537015 200537015 200537015 200537017 200537017 200537017 200537028 200537028 200537028 200538002 200538015 200538016 200538017 200538018 200538020 200538021 200538022 200538037 200538038 200539017 200539018 200539020 200539023 200539025 200540003 200540007	

• Section 42; Low-Income Housing Credit 200505017 200521022 200519031	9100.01-00
• Section 168; MACRS 200510010 200510010 200532003 200532004 200532033	9100.04-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200503015 200504019 200515010	9100.07-00
• Section 442; Accounting Periods 200502029 200521004 200527003 200538014 200513015 200513015 200518035 200518042 200518057 200523008 200523009 200536010 200538014	9100.09-00
• Section 446	9100.10-00
• <i>Accounting Methods</i> 200529001 200529002	9100.10-01
• Section 472; LIFO Election 200505006 200521025 200522008 200522008	9100.11-00
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• Extension of Time For Filing Return 200520001	9100.19-00
• Section 1502; Election to File Consolidated Return 200519041	9100.20-00
• Other 200501005 200501005 200502001 200502003 200502011 200502033 200502034 200504010 200505007 200506021 200508008 200509003 200510007 200510007 200512006 200527015 200538023 200538024 200513006 200513006 200513008 200513008 200513019 200513019 200515015 200518048 200518050 200519024 200519036 200519037 200519045 200519046 200520007 200523019 200523021 200526015 200528019 200529003 200531010 200532002 200532006 200532020 200534002 200535003 200535004 200535013 200535018 200535027 200537021 200537021 200537021 200537022 200537022 200537022 200537027 200537027 200537027 200538023 200538024 200539007 200539021 200539023 200540009	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200517012 200517012 200517014 200517014	9100.26-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200516012 200519038	9100.29-00
• Reg. 301.7701-3 Classification of Certain Business Entities 200501002 200501002 200501008 200501008 200501012 200501012 200502005 200503018 200503019 200505018 200521006 200527010 200530019 200530021 200530022 200517010 200517010 200517015 200517015 200518021 200518030 200518032 200518039 200518043 200518051 200518067 200519029 200520012 200520015 200523002 200523014 200525006 200531011 200532038 200533019 200534019 200535010 200535011 200535014 200535016 200537004 200537004 200537004 200539014 200539016	9100.31-00
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• <i>Canada</i> 200519036	9114.03-06

• *China*
200515018

9114.03-07

Section 9999

Miscellaneous Issues
200503001

9999.00-00

• Not Able to Identify Under Present List
200504001 200521030 200530006 200530031 200518089 200536020

9999.98-00