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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 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200602009 200606004 200606004	9100.15-00
	• Section 1502; Election to File Consolidated Return 200601001	9100.20-00
	• Other 200601017 200603003 200603003 200603012 200603012 200603013 200603013 200603014 200603014 200603015 200603015 200604004 200604007 200604009 200604010 200604018 200604019 200604027 200607005 200607014	9100.22-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200601008 200603005 200603005 200606003 200606003 200606008 200606008 200606018 200606018 200606019 200606019 200606024 200606024 200606025 200606025 200607016	9100.31-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Australia</i> 200604023	9114.03-02
	• <i>Canada</i> 200604027 200607014	9114.03-06

Section 9999

Miscellaneous Issues

9999.00-00

• Not Able to Identify Under Present List
200603001 200603001

9999.98-00

• Bank Secrecy Act
200603026 200603026

9999.99-00