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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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**Internal Revenue Service**

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	200601002 200602004 200602007 200602011 200602023 200602027 200603023 200603023 200603024 200603024 200604002 200604005 200604024 200605002 200606002 200606002 200606016 200606016 200606017 200606017 200606034 200606034 200609021 200609021 200611009 200611010 200611011 200611012 200611013 200611014 200611015 200611016 200611017 200611018 200611019 200611020 200611021 200611022 200611023 200611024 200611025 200611026 200611027 200611028 200611029 200611030 200611031 200611036 200612011 200614007 200614007 200614007 200614025 200614025 200614025 200615010 200615010 200615013 200615013 200615018 200615018 200616005 <b>200616005</b> <b>200616012 200616012 200616016 200616016 200616017 200616017 200616022</b> <b>200616022 200616025 200616025 200608004 200608008 200608013 200608017</b> 200608019 200608021 200608030 200610025 200613006 200613006 200613021 200613021	
	• Section 42; Low-Income Housing Credit 200603007 200603007 200603008 200603008 200604011 200604012	9100.01-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200615014 200615014	9100.06-00
	• Section 442; Accounting Periods 200601011 200602008 200603006 200603006 200603020 200603020 200604014 200606029 200606029 200606030 200606030 200606031 200606031 200616007 <b>200616007 200616028 200616028 200613003 200613003 200613004 200613004</b> 200613005 200613005	9100.09-00
	• Section 446 • <i>Accounting Methods</i> 200612009	9100.10-00 9100.10-01
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200602009 200606004 200606004 200614008 200614008 200614008 200614020 200614020 200614020 200614021 200614021 200614021 200614022 200614022 200614022 200615015 200615015 200615019 200615019 200616001 <b>200616001</b>	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 200609012 200609012 200609017 200609017 200611008 200612003 200612012 200614004 200614004 200614004 200614007 200614007 200614007 200614009 200614009 200614009 200614010 200614010 200614010 200614011 200614011 200614011 200614012 200614012 200614012 200614013 200614013 200614013 200614014 200614014 200614014 200614015 200614015 200614015 200614016 200614016 200614016 200614017 200614017 200614017 200614018 200614018 200614018 200615023 200615023 200607005 200607014 200608014 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613024 200613024 200613029 200613029	9100.22-00

	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200610006 200610011 200610012 200610013 200610014 200610015	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200601008 200603005 200603005 200606003 200606003 200606008 200606008 200606018 200606018 200606019 200606019 200606024 200606024 200606025 200606025 200609005 200609005 200609006 200609006 200609007 200609007 200609008 200609008 200609009 200609009 200609010 200609010 200609011 200609011 200609013 200609013 200609016 200609016 200615002 200615002 200615008 200615008 200615009 200615009 200615017 200615017 200616006 <b>200616006 200616010 200616010 200607016 200608006 200608015 200613010</b> 200613010	9100.31-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Australia</i> 200604023	9114.03-02
	• <i>Canada</i> 200604027 200607014	9114.03-06
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List 200603001 200603001 200613022 200613022	9999.98-00
	• Bank Secrecy Act 200603026 200603026	9999.99-00