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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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**Section 7871**

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**200629011 200629014 200629016 200629019 200629020 200608004 200608008**  
200608013 200608017 200608019 200608021 200608030 200610025 200613006  
200613006 200613021 200613021 200617011 200617013 200617014 200617022  
200618001 200618005 200618006 200618018 200623002 200623005 200623006  
200623007 200623008 200623009 200623010 200623011 200623012 200623013  
200623014 200623015 200623016 200623017 200623018 200623019 200623020  
200623021 200623022 200623023 200623024 200623025 200623026 200623027  
200623028 200623029 200623030 200623031 200623032 200623033 200623034  
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200626008 200626010 200626010 200626013 200626013 200626014 200626014  
200626017 200626017 200626023 200626023 200626030 200626030 200626035  
200626035 200627015 200627017 200627018

• Section 42; Low-Income Housing Credit 9100.01-00  
200603007 200603007 200603008 200603008 200604011 200604012

• Section 266; Carrying Charges 9100.05-00  
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
200615014 200615014 200615014

<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods</li> </ul>	9100.09-00
200601011 200602008 200603006 200603006 200603020 200603020 200604014 200606029 200606029 200606030 200606030 200606031 200606031 200616007 200616007 200616028 200616028 200622024 200624061 200624061 200625004 200625027 200625029 200613003 200613003 200613004 200613004 200613005 200613005 200617028 200617029 200617030 200617031 200626042 200626042	
<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i></li> </ul>	9100.10-01
200612009 200626023 200626023 200626035 200626035	
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
200617015	
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
200602009 200606004 200606004 200614008 200614008 200614008 200614020 200614020 200614020 200614021 200614021 200614021 200614022 200614022 200614022 200615015 200615015 200615015 200615019 200615019 200615019 200616001 200616001 200626003 200626003	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
200601001 200625028 200628013 200621015	
<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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 200614013 200614014 200614014 200614014 200614015 200614015 200614015 200614016 200614016 200614016 200614017 200614017 200614017 200614018 200614018 200614018 200615023 200615023 200615023 200620015 200622003 200622016 200622017 200622026 200622028 200622031 200622032 200625005 200625012 200625015 200625016 200625017 200625018 200625022 200625026 200628009 <b>200629002 200629013 200607005</b> 200607014 200608014 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613024 200613024 200613029 200613029 200617007 200617016 200617023 200617033 200618010 200618013 200621004 200621007 200621013 200623004 200626020 200626020 200626028 200626028 200626033 200626033 200626041 200626041 200627004 200627011 200627019	
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year</li> </ul>	9100.26-00
200626021 200626021	
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
200610006 200610011 200610012 200610013 200610014 200610015	
<ul style="list-style-type: none"> <li>• Reg. 301.7701-3 Classification of Certain Business Entities</li> </ul>	9100.31-00
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 200615002 200615008 200615008 200615008 200615009 200615009 200615009 200615017 200615017 200615017 200616006 200616006 200616010 200616010 200620010 200624006 200624006 200625007 200628011 200628012 <b>200629015</b> 200607016 200608006 200608015 200613010 200613010 200617005 200617017 200623062 200623064 200626004 200626004 200626005 200626005 200626006 200626006 200626018 200626018 200626019 200626019 200626022 200626022 200627020	

<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
	• <i>United Kingdom</i> 200626009 200626009	9114.03-42
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List 200603001 200603001 200613022 200613022 200621032	9999.98-00
	• Bank Secrecy Act 200603026 200603026	9999.99-00