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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

UNMATCHED TRANSACTIONS

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• 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 200615023 200620015 200622003 200622016 200622017 200622026 200622028 200622031 200622032 200625005 200625012 200625015 200625016 200625017 200625018 200625022 200625026 200628009 200629002 200629013 200631007 200631016 200631019 200636087 200636088 200637027 200637030 200607005 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 200630008 200630009 200630013 200630014 200633001 200633007 200633014 200633022 200633026 200634014 200635007 200636087 200636088 200638003 200638010	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 9100.26-00
200626021 200626021

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
200631004 200636089 200610006 200610011 200610012 200610013 200610014
200610015 200635003 200636089

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
200601008 200603005 200603005 200606003 200606003 200606008 200606008
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200636107 200638005 200638009 200638021 200638022

Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00

• U.S. Income Tax Treaties 9114.03-00

• *Australia* 9114.03-02
200604023

• *Canada* 9114.03-06
200604027 200607014

• *United Kingdom* 9114.03-42
200626009 200626009

Section 9999 Miscellaneous Issues 9999.00-00

• Not Able to Identify Under Present List 9999.98-00
200603001 200603001 200631029 200631029 200636103 200613022 200613022
200621032 200634001 200634001 200634012 200634040 200634044 200634049
200636103 200641001 200641001 200641005 200641011

• Bank Secrecy Act 9999.99-00
200603026 200603026

