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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Internal Revenue Service

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

• Section 146; Volume Cap 9100.03-00
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• Section 266; Carrying Charges 9100.05-00
200629024

<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 200615014 200615014 200615014 200634010 200635006 200646013 200647015 200647015 	9100.06-00
<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200647014 200647014 	9100.07-00
<ul style="list-style-type: none"> • Section 442; Accounting Periods 200601011 200602008 200603006 200603006 200603020 200603020 200604014 200606029 200606029 200606030 200606030 200606031 200606031 200616007 200616007 200616028 200616028 200622024 200624061 200624061 200625004 200625027 200625029 200637016 200637017 200637020 200613003 200613003 200613004 200613004 200613005 200613005 200617028 200617029 200617030 200617031 200626042 200626042 200632007 200644011 200645009 200645009 200647020 200647020 	9100.09-00
<ul style="list-style-type: none"> • Section 446 	9100.10-00
<ul style="list-style-type: none"> • <i>Accounting Methods</i> 200612009 200626023 200626023 200626035 200626035 	9100.10-01
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 200617015 	9100.12-00
<ul style="list-style-type: none"> • 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 200615015 200615019 200615019 200615019 200616001 200616001 200631010 200637008 200626003 200626003 	9100.15-00
<ul style="list-style-type: none"> • Extension of Time For Filing Return 200631005 200633006 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200601001 200625028 200628013 200631003 200621015 	9100.20-00
<ul style="list-style-type: none"> • Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 200631022 	9100.21-00
<ul style="list-style-type: none"> • 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 200644004 200645007 200645007 200645016 200645016 200646011 200646012 200647008 200647008 200647009 200647009 	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
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• 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
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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
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• *Canada* 9114.03-06
200604027 200607014 200646001

• *United Kingdom* 9114.03-42
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Section 9999	Miscellaneous Issues	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200646015	9999.92-00
	• Not Able to Identify Under Present List 200603001 200603001 200631029 200631029 200636103 200613022 200613022 200621032 200634001 200634001 200634012 200634040 200634044 200634049 200636103 200641001 200641001 200641005 200641011 200646009	9999.98-00
	• Bank Secrecy Act 200603026 200603026	9999.99-00