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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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Section 9100

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<ul style="list-style-type: none"> • Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200647014 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 200647020 200648013 200648014 	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
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<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

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200603001 200603001 200631029 200631029 200636103 200613022 200613022
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200603026 200603026