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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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Department of the Treasury
Internal Revenue Service

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168R3600

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Property 9100.15-00
200704023 200704023 200721005 **200723009**

• Extension of Time For Filing Return 9100.19-00
200702030

• Section 1502; Election to File Consolidated Return 9100.20-00
200708009 200709038 200709038

• Other 9100.22-00
200701025 200701030 200705005 200705005 200709005 200709048 200709052
200709053 200717011 200709005 200709048 200709052 200709053 200711007
200711007 200712003 200712015 200712022 200712035 200713003 200713021
200714003 200714012 200716018 200718001 200718003 200718013 200721010
200723002 200723008 200723010

• 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
200702016

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
200711020 200711020

- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
 200701022 200703003 200703004 200703005 200704009 200704009 200708004
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 200722024

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

- U.S. Income Tax Treaties 9114.03-00
 - *Canada* 9114.03-06
 200716025
 - *United Kingdom* 9114.03-42
 200712007

Section 9999 Miscellaneous Issues 9999.00-00

200709062 200709062 200721014

- Not Able to Identify Under Present List 9999.98-00
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