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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

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168R3600

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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023 200721005 200723009 200729024 200731018 200738009	9100.15-00	
• Extension of Time For Filing Return 200702030	9100.19-00	
• Section 1502; Election to File Consolidated Return 200708009 200709038 200709038 200728009 200738011	9100.20-00	
• Other 200701025 200701030 200705005 200705005 200709005 200709048 200709052 200709053 200717011 200736001 200741006 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012 200716018 200718001 200718003 200718013 200721010 200723002 200723008 200723010 200724014 200726014 200726019 200726021 200726028 200727010 200728003 200728036 200729020 200729030 200730008 200730018 200731006 200731024 200731026 200732003 200732003 200732003 200733001 200733020 200733021 200734002 200735004 200735005 200737005 200737015 200737018 200737034 200738003 200740003 200740011 200741006	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 200702016	9100.26-00	
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200736016 200711020 200711020	9100.29-00	
• Reg. 301.7701-3 Classification of Certain Business Entities 200701022 200703003 200703004 200703005 200704009 200704009 200708004 200709001 200709002 200709016 200709039 200709040 200710008 200710008 200710008 200710008 200710008 200710008 200710009 200710009 200710009 200710009 200710009 200710009 200710010 200710010 200710010 200710010 200710010 200710010 200717003 200717004 200717005 200717006 200741010 200741011 200741012 200709001 200709002 200709016 200709039 200709040 200712011 200712012 200712014 200712021 200712023 200712032 200715003 200716009 200719004 200719004 200720008 200721004 200722016 200722016 200722021 200722021 200722024 200722024 200724002 200724016 200724022 200726015 200726016 200727007 200728014 200728019 200728020 200728021 200728023 200729001 200729029 200731015 200731017 200732009 200732009 200732009 200732011 200732011 200732011 200733016 200733017 200733018 200733019 200737016 200738004 200741010 200741011 200741012	9100.31-00	
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	• <i>Canada</i>	9114.03-06
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	• <i>United Kingdom</i>	9114.03-42
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	200709062 200709062 200721014	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	200726001	
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	200704042 200704042 200706008 200707001 200707002 200707003 200707004	
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