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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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	• Section 442; Accounting Periods	9100.09-00
	200807012 200807012 200812021 200817027 200822023 200829009 200830007	
	• Section 446	9100.10-00
	• <i>Accounting Methods</i>	9100.10-01
	200810011 200812011 200817030	
	• Section 472; LIFO Election	9100.11-00
	200812010 200817033	
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
	200802001 200806001 200808022 200808023 200826027 200826027 200815008	
	200817026 200820001 200825002 200827020 200827031	
	• Section 1502; Election to File Consolidated Return	9100.20-00
	200805018 200819002	
	• Other	9100.22-00
	200801002 200801010 200805014 200807008 200807008 200807009 200807009	
	200808002 200808021 200816026 200816030 200821008 200821023 200826001	
	200826001 200809013 200811008 200812007 200814018 200815012 200816026	
	200816030 200831007 200831008 200831012	

	• Regulation Section 1.1502-20; Loss Disallowance Rule 200827003	9100.28-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200809016 200815002 200819015	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200801003 200802006 200802007 200803009 200803010 200804001 200804002 200804003 200804007 200805013 200805020 200807006 200807006 200808005 200808007 200808008 200808009 200808010 200808011 200808015 200808029 200816011 200816018 200816021 200821009 200821010 200821011 200821012 200821014 200821015 200821017 200826002 200826002 200826012 200826012 200826013 200826013 200826014 200826014 200826016 200826016 200826017 200826017 200826018 200826018 200826019 200826019 200826021 200826021 200809002 200809020 200809021 200809022 200809028 200810003 200810004 200810006 200811001 200811015 200813002 200813013 200813015 200815009 200815013 200815015 200815016 200815018 200816011 200816018 200816021 200817001 200817003 200817019 200817020 200818016 200818016 200818017 200818017 200820007 200820008 200820013 200820029 200820030 200820031 200822005 200822006 200822016 200822017 200822018 200822020 200823002 200823006 200823007 200823008 200823009 200823010 200823021 200824003 200824004 200824020 200825005 200825012 200825019 200825020 200827021 200827024 200827027 200828021 200828022 200828024 200829004 200829025 200829026 200829027 200830004 200830010 200830012 200830019 200831004 200831005 200831009 200831010 200831024	9100.31-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) 200817037	9114.00-00
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 200810013	<i>9114.03-06</i>
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List 200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200810012 200813041 200816029 200816032 200816033 200823016 200830001	9999.98-00