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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 9100

Extension of Time for Making Certain Elections

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200842009 200842017 200842018 200842020 200842025 200842027 200842032
200843005 200843014 200843022 200845004 200845005 200845009 200845010
200845011 200845012 200845014 200845016 200845017 200845020 200845038
200846002 200846005 200846013 200847004 200848011 **200849010**

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200807010 200807010 200821027 200821028 200821029 200842016

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200805016 200807013 200807013 200815028

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200832002 200841016 200843017 200846016 **200849008 200849009**

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200810011 200812011 200817030 200838012

• Section 472; LIFO Election 9100.11-00
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200834006

<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200802001 200806001 200808022 200808023 200826027 200826027 200815008 200817026 200820001 200825002 200827020 200827031 200832014 200834018 200835007 200837001 200838006 200838019 200840005 	9100.15-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200805018 200819002 200840020 	9100.20-00
<ul style="list-style-type: none"> • Other 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 200832005 200832006 200834015 200835001 200835008 200836011 200837017 200837018 200837019 200837020 200837021 200839019 200840019 200842025 200843003 200845039 200846017 200848013 200848019 	9100.22-00
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 200827003 	9100.28-00
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 200809016 200815002 200819015 200835006 	9100.29-00
<ul style="list-style-type: none"> • 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 200844001 200844003 200844004 200844005 200844006 200844009 200844016 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 200834005 200834008 200834017 200835010 200835011 200835023 200835026 200835028 200836004 200836020 200836023 200837006 200837011 200837029 200840002 200840007 200840037 200841002 200841010 200841014 200843010 200843014 200843018 200843019 200843020 200845004 200845005 200845009 200845010 200845011 200845012 200845020 200845021 200845022 200846005 200846009 200847006 200847007 200847008 	9100.31-00
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<ul style="list-style-type: none"> • <i>Taxes Covered</i> 	<i>9114.01-02</i>
<ul style="list-style-type: none"> • U.S. Income Tax Treaties 	9114.03-00
<ul style="list-style-type: none"> • <i>Canada</i> 200810013 	<i>9114.03-06</i>
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200840044 200840050 200841025 200842042 200845030 200846028 200848022	
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