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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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Internal Revenue Service

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<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 200852030 200901015 200901016 200903068 200903069 200908018 	9100.15-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200805018 200819002 200840020 200903070 200906036 200907020 	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 200850026 200850026 200851016 200852023 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012 	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 200905021 200905021 	9100.29-00

- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
- 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
- 200909004 200909005 200909012 200909013 200909014 200909015 200909023**
- 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
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- 200903038 200903039 200903040 200903041 200903042 200903043 200903044
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- 200903052 200903053 200903054 200903055 200903056 200903057 200903058
- 200903059 200903060 200903061 200903063 200903064 200904007 200904008
- 200904009 200904010 200904011 200904012 200904013 200904017 200904019
- 200904021 200904024 200904025 200905004 200905004 200905005 200905005
- 200905006 200905006 200905007 200905008 200905008 200905008 200905009
- 200905009 200905010 200905010 200905025 200905025 200905026 200905026
- 200906002 200906007 200906018 200906024 200906026 200906029 200906031
- 200907008 200907009 200907010 200907022 200908004 200908006 200908017
- 200908021

Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	200817037	
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Taxes Covered</i>	9114.01-02
	200848071	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200810013	
Section 9999	Miscellaneous Issues	9999.00-00
	200851081 200906046	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00

• <i>Freedom of Information Act</i> 200848031	9999.92-01
• Constitutional Issues Not Related to Code Sections	9999.94-00
• <i>Tax Protest Cases</i> 200848031	9999.94-02
• Not Able to Identify Under Present List	9999.98-00
200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200909016 200909020 200909034 200909035 200909038 200909044 200909053 200909055 200810012 200813041 200816029 200816032 200816033 200823016 200830001 200838011 200840015 200840031 200840044 200840050 200841025 200842042 200845030 200846028 200848022 200848029 200848039 200848040 200848044 200848053 200848063 200848063 200848065 200851024 200851036 200851049 200851061 200851077 200851095 200851102 200851108 200852022 200906032 200906033 200906044 200907031 200908029	