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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 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership
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• Section 1502; Election to File Consolidated Return 9100.20-00
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	• Other	9100.22-00
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	• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
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	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
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Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Allowance of Claims (Section 502)	9115.04-00
	• <i>Interest</i> 200915046	9115.04-06
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200915038 200916027	9999.92-00

• Not Able to Identify Under Present List

9999.98-00

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