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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.

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| • Section 442; Accounting Periods 200901027 200905017 200905017 200906041 200908023 200908024 200913009 200913009 200913009 200913009 200913009 200914006 200915028 200915029 200931005 200931005 200931005 200932005 200932044 200934004 200934005 200938012 200950001 200950002 200950003 200950004 200950005 200950006 200950007 200950008 200950009 200950010 200950011 | 9100.09-00 |
| • Section 446 200944015 | 9100.10-00 |
| • <i>Accounting Methods</i> 200944015 200946031 | 9100.10-01 |
| • Section 472; LIFO Election 200914015 | 9100.11-00 |
| • Section 663; Special Rules Applicable to Sections 661 and 662 200904020 | 9100.12-00 |
| • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200901015 200901016 200903068 200903069 200908018 200917018 200941007 200921006 200921013 200924014 200929003 200929003 200929003 200932037 200933001 200936015 200936016 200950031 | 9100.15-00 |
| • Section 1502; Election to File Consolidated Return 200903070 200906036 200907020 200923023 200931041 200931041 200931041 200927004 200934006 200935010 200936021 200940012 200944022 200945028 | 9100.20-00 |
| • Other 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012 200913005 200913005 200913005 200913005 200913005 200913006 200913006 200913006 200913006 200913006 200913010 200913010 200913010 200913010 200913010 200915013 200916008 200917019 200919007 200923003 200925019 200928027 200928027 200928028 200928028 200932009 200934029 200934033 200935007 200940004 200940008 200940010 200940014 200949014 200949015 200949016 200949017 200949029 200950014 | 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 200939001 | 9100.26-00 |
| • Regulation Section 1.337(d); Loss on Stock of Subsidiary 200905021 200905021 200917001 200928028 200928028 200932048 200935012 | 9100.29-00 |

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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|---------------------|---|-------------------|
| Section 9114 | Tax Conventions (See Also 894.01-00 through 894.12-00) | 9114.00-00 |
| | • U.S. Income Tax Treaties | 9114.03-00 |
| | • <i>United Kingdom</i> 200932017 | 9114.03-42 |
| | • Administrative Assistance Treaties | 9114.09-00 |
| | • <i>Other Tax Information Exchange Agreements</i> 200940027 | 9114.09-02 |
| 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 |
| | • Chapter XIII (Regular Income Plans) 200949042 | 9115.12-00 |
| | • Exceptions to Discharge (Section 523) 200944041 | 9115.19-00 |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | 200906046 200911031 200914048 200914058 200935025 200946051 | |
| | • 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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