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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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Department of the Treasury
Internal Revenue Service

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| • Section 42; Low-Income Housing Credit 200930033 | 9100.01-00 |
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| • Section 338(g); Election Under Section 1.338-1T(c)(1) 200906034 200931002 200931002 200931002 200947013 200928017 200928017 | 9100.06-00 |
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| • 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 |
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| • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200939001 200952034 | 9100.26-00 |
| • Regulation Section 1.337(d); Loss on Stock of Subsidiary 200905021 200905021 200917001 200928028 200928028 200932048 200935012 | 9100.29-00 |

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| Section 9113 | Transferee Liability (See Also 6901.00-00) | 9113.00-00 |
| | <ul style="list-style-type: none"> • Assumption by Contract 200953028 | 9113.02-00 |
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| | <ul style="list-style-type: none"> • U.S. Income Tax Treaties • <i>United Kingdom</i> 200932017 • Administrative Assistance Treaties • <i>Other Tax Information Exchange Agreements</i> 200940027 | 9114.03-00 9114.03-42 9114.09-00 9114.09-02 |
| Section 9115 | (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) | 9115.00-00 |
| | <ul style="list-style-type: none"> • Allowance of Claims (Section 502) • <i>Interest</i> 200915046 • Chapter XIII (Regular Income Plans) 200949042 • Exceptions to Discharge (Section 523) 200944041 | 9115.04-00 9115.04-06 9115.12-00 9115.19-00 |
| Section 9999 | Miscellaneous Issues | 9999.00-00 |
| | 200906046 200911031 200914048 200914058 200935025 200946051 <ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code 200915038 200916027 200952044 | 9999.92-00 |

• Not Able to Identify Under Present List

9999.98-00

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