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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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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00
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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 9113	Transferee Liability (See Also 6901.00-00)	9113.00-00
	<ul style="list-style-type: none"> • Assumption by Contract 200953028 	9113.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	<ul style="list-style-type: none"> • U.S. Income Tax Treaties <li style="padding-left: 20px;">• <i>Canada</i> 201002030 <li style="padding-left: 20px;">• <i>United Kingdom</i> 200932017 • Administrative Assistance Treaties • <i>Other Tax Information Exchange Agreements</i> 200940027 	9114.03-00 9114.03-06 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) <li style="padding-left: 20px;">• <i>Interest</i> 200915046 • Chapter XI (Reorganization) 201003001 • Chapter XIII (Regular Income Plans) 200949042 • Exceptions to Discharge (Section 523) 200944041 	9115.04-00 9115.04-06 9115.10-00 9115.12-00 9115.19-00
Section 9999	Miscellaneous Issues	9999.00-00
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• Not Able to Identify Under Present List

9999.98-00

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