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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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	• Partnership Item 201005043 201005045 201011013 201012039 201012048	6231.03-00
	• Affected Item 201008040 201008040 201011011 201011012 201012049	6231.05-00
	• Tax Matters Partner 201011028 201012042	6231.07-00
	• Items Cease to Be Partnership Items in Certain Cases 201005032	6231.13-00

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Section 6331	Levy and Distraint 201004029	6331.00-00
Section 6402	Authority to Make Credits or Refunds 201005041 201012033	6402.00-00
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	• <i>Tentative Carryback Adjustment</i> 201011018 201011019	6501.01-03
	• Time Return Deemed Filed	6501.03-00
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	• Judicial Proceedings 201003016	7425.01-00
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	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032	9100.15-00
	• Section 1502; Election to File Consolidated Return 201002032	9100.20-00
	• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005	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 201011001	9100.26-00
	• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022	9100.28-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 201002011 201002020 201002028 201002037 201003011 201004002 201004007 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201005003 201005004 201005005 201005006 201005007 201005008 201005009 201005010 201005011 201005012 201006006 201006007 201006014 201007001 201007002 201007003 201007004 201007005 201007006 201007007 201007008 201007009 201007010 201007011 201007012 201007013 201007014 201007015 201007016 201007017 201007018 201007019 201007020 201007021 201007022 201007023 201007024 201007025 201007026 201007027 201007028 201007029 201007030 201007031 201007032 201007033 201007034 201007036 201007037 201007038 201007039 201007040 201007041 201007047 201008001 201008001 201008002 201008002 201008003 201008003 201008004 201008004 201008005 201008005 201008006 201008006 201008007 201008007 201008008 201008008 201008009 201008009 201008010 201008010 201008011 201008011 201008012 201008012 201008013 201008013 201008014 201008014 201008015 201008015 201008016 201008016 201008017 201008017 201008018 201008018 201008019 201008019 201008021 201008021 201008022 201008022 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201009001 201009002 201009003 201009004 201009005 201009006 201009007 201009008 201009009 201009010 201009011 201012001 201012002 201012003 201012004 201012005 201012006 201012007 201012008 201012009 201012010 201012011 201012012 201012013 201012014 201012015 201012016 201012017 201012018 201012019 201012020 201012021 201012022 201012023 201012024 201012025 201012026 201012027 201012028 201012029 201012030	9100.31-00
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• Not Able to Identify Under Present List

9999.98-00

201002009 201003017 201003026 201003027 201003028 201003029 201004008
201004021 201004026 201005015 201005017 201005029 201005037 201005042
201005049 201005052 201006034 201006036 201006037 201007053 201007059
201008043 201008043 201010013 201010015 201010031 **201012034**