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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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**Internal Revenue Service**

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	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034	9100.15-00

• Section 1502; Election to File Consolidated Return 201002032 201013029	9100.20-00
• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 201017010 201017032 201017033 201019013 201019015 201019016 201023049	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 201014046 201017001	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 201013003 201013004 201013005 201013006 201013007 201013008 201013009 201013010 201013011 201013012 201013013 201013014 201013022 201013023 201014005 201014006 201014007 201014008 201014009 201014010 201014011 201014012 201014013 201014014 201014015 201014016 201014017 201014018 201014019 201014020 201014021 201014022 201014023 201014024 201014025 201014026 201014027 201014028 201014029 201014030 201014031 201015005 201015006 201015007 201015008 201015009 201015010 201015011 201015012 201015019 201015020 201016007 201016009 201016011 201016017 201016018 201016019 201016020 201016021 201016022 201016023 201016024 201016027 201016028 201016029 201016030 201016038 201017006 201017012 201017013 201017014 201017015 201017016 201017017 201017018 201017035 201021013 201021014 201023009 201023010 201023016 201023017 201023018 201023019 201023020 201023021 201023022 201023023 201023024 201023025 201023026 201023027 201023028 201023029 201023030 201023031 201023032 201023033 201023034 201023035 201023036 201023037 201023038 201023039 201023040 201023041 201023042 201023043 201023044 201023045 201023046 201023047 201023048 <b>201024007 201024033</b>	9100.31-00

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>Canada</i>	9114.03-06
	201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049	
	• <i>United Kingdom</i>	9114.03-42
	201010027	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Chapter XI (Reorganization)	9115.10-00
	201003001	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• 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 201013049 201013053 201013068 201013069 201013070 201013071 201013074 201014050 201014050 201014050 201014050 201014050 201014057 201014066 201014074 201014075 201014076 201014077 201015002 201015002 201015003 201015018 201016054 201016061 201016069 201016094 201016096 201017043 201017058 201017068 201017069 201017070 201017071 201017072 201017073 201017074 201017075 201017076 201018012 201019021 201019022 201019023 201019024 201019025 201019026 201019027 201019028 201019029 201019030 201019031 201019032 201020020 201020027 201020028 201020029 201020030 201020031 201020032 201021024 201021043 201022002 201022005 201022006 201023011 201023055 201023067 201023068 201023069 201023070 201023071 <b>201024030</b> <b>201024031 201024049 201024055 201024057 201024070</b>	