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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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201035008 **201036003 201036010 201036011**

- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
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- Section 146; Volume Cap 9100.03-00
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- Section 168; MACRS 9100.04-00
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- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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- Section 442; Accounting Periods 9100.09-00
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- Section 446 9100.10-00
- *Accounting Methods* 9100.10-01
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- Section 472; LIFO Election 9100.11-00
201005026
- Section 706; Taxable Years of Partner and Partnership 9100.13-00
201031029
- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership
Property 9100.15-00
201002026 201011004 201012031 201012032 201017034 201032001
- Section 1502; Election to File Consolidated Return 9100.20-00
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<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> 201011001 	
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
<ul style="list-style-type: none"> 201006022 	
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
<ul style="list-style-type: none"> 201006022 201014046 201017001 	

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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Section 9103	Attorneys 201036021	9103.00-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Independent Personal Services</i> 201027041 201028026 201028027	9114.01-14

	• 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 201025032 201025034 201027016 201027017 201027019 201028014 201028015	
	• <i>United Kingdom</i>	9114.03-42
	201010027	
	• <i>Russian Federation</i>	9114.03-47
	201027041 201028026 201028027	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Chapter XI (Reorganization)	9115.10-00
	201003001	
Section 9999	Miscellaneous Issues	9999.00-00
	• Not Able to Identify Under Present List	9999.98-00
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