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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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7701.00-00

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201039023

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201016011 201017035 201032036 201032037 201037008

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201024053 **201040003**

Section 7704

Certain Publicly Traded Partnerships Treated as Corporations

7704.00-00

201005018 201016026

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201005018 201025037 201027003

Section 9100

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9100.00-00

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• Section 59(e) 9100.02-00
201024034 201027004

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201002033

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201012035 201014059 201037013

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201017026 201030023 201038007

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201005026

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201031029

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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"> • Other 	9100.22-00
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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
201011001	
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
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<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
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