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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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| | 201005044 201007057 201008036 201008036 201016058 | |
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| | 201004030 201011026 201024062 201025075 | |
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| | 201014063 201018007 201018009 201030034 201036017 201040008 201042032 | |
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| | • Affected Item | 6231.05-00 |
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| | • Tax Matters Partner | 6231.07-00 |
| | 201011028 201012042 201013040 201014065 201025076 | |
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| | 201005032 201034020 | |
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| | • Administrative Policy 201017044 | 6331.03-00 |
| | • Levy Procedure 201024063 201030031 201036016 | 6331.18-00 |
| | • Salary and Wages . . . 201022015 | 6331.33-00 |
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| | • Requirement That a Claim Be Filed 201016063 | 6402.04-00 |
| | • <i>Timing</i> 201016068 201019020 | 6402.04-01 |
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| | • <i>Tentative Carryback Adjustment</i> 201011018 201011019 | 6501.01-03 |
| | • Time Return Deemed Filed | 6501.03-00 |
| | • <i>Date Return Filed</i> 201005036 | 6501.03-01 |

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| | • Omission of Income (25% Rule)--Exception to Period of Limitations 201023053 | 6501.07-00 |
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Section 7701

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7701.00-00

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201016011 201017035 201032036 201032037 201037008

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201024053 201040003

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7704.00-00

201005018 201016026

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Section 9100

Extension of Time for Making Certain Elections

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201024034 201027004
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201002033
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201013015 201024034 201025035 201027023 201028018 201033002
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201012035 201014059 201037013
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201001001 201010024 201027002 201029006 201029013
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201017026 201030023 201038007
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201005026
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201002026 201011004 201012031 201012032 201017034 201032001
- Section 1502; Election to File Consolidated Return 9100.20-00
201002032 201013029 201025044 201033009 201039007

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| <ul style="list-style-type: none"> • Other | 9100.22-00 |
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| 201037018 201037021 201038011 201039015 | |
| <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 |
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| <ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule | 9100.28-00 |
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| 201006022 201014046 201017001 | |

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