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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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Department of the Treasury
Internal Revenue Service

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• Section 442; Accounting Periods 9100.09-00
 201224024

• Section 446 9100.10-00
 201224016 201224017

• *Accounting Methods* 9100.10-01
 201224005 201224016 201224017 201221001 201226005 201226007 201226009
 201239004

• Section 472; LIFO Election 9100.11-00
 201208033 201232012 201232013 201233005

• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
 201245008

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership
 Property 9100.15-00
 201201007 201201014 201213006 201213024 201214006 201240008 **201250012**

• Section 1502; Election to File Consolidated Return 9100.20-00
 201249007

	• Other	9100.22-00
	201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201221003 201223003 201223004 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246023 201246024 201246024 201246025 201246025 201247005 201248012 201249004 201249010 201250002	
	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201202019	9100.26-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 201201008 201202013 201206013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201224008 201224009 201224010 201224020 201224021 201224022 201219007 201221005 201223009 201223010 201225001 201226012 201226014 201226017 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201243005 201243005 201244001 201244011 201246003 201246003 201246014 201246014 201246015 201246015 201246016 201246016 201246026 201246026 201247002 201247003 201247006 201248005 201249008 201250016	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> 201210009 201210013 201213014 201224015 201219002 201219004 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013	9114.03-06
	• <i>Italy</i> 201212008	9114.03-20
	• <i>United Kingdom</i> 201231010	9114.03-42
	• <i>Israel</i> 201247013	9114.03-44
Section 9999	Miscellaneous Issues 201213025	9999.00-00

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015
201204012 201205009 201205009 201205023 201205024 201206001 201206020
201206020 201208029 201208029 201208044 201209004 201210004 201210005
201210007 201210027 201211014 201211021 201212015 201212018 201214003
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201250009