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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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	• <i>Development Expenditures</i> 201240011	9100.02-05
	• Section 168; MACRS 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004	9100.04-00

• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206005 201206010 201206010 201214018 201246021 201246021	9100.06-00
• Section 442; Accounting Periods 201224024	9100.09-00
• Section 446 201224016 201224017	9100.10-00
• <i>Accounting Methods</i> 201224005 201224016 201224017 201221001 201226005 201226007 201226009 201239004	9100.10-01
• Section 472; LIFO Election 201208033 201232012 201232013 201233005	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004	9100.15-00
• Section 1502; Election to File Consolidated Return 201249007 201251008	9100.20-00
• Other 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 201252006	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 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 201251011	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

• *Canada* 9114.03-06
201210009 201210013 201213014 201224015 201219002 201219004 201226010
201230012 201232025 201237002 201237004 201237011 201238005 201239005
201242004 201244013

• *Italy* 9114.03-20
201212008

• *United Kingdom* 9114.03-42
201231010

• *Israel* 9114.03-44
201247013

Section 9999 **Miscellaneous Issues** **9999.00-00**
201213025

• *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
201214005 201214016 201214025 201214029 201216011 201216046 201216048
201224040 201224041 201224044 201224045 201218010 201218028 201218029
201218030 201218031 201218032 201218033 201218034 201218035 201218038
201219001 201219003 201219015 201221002 201221020 201221040 201221041
201221042 201221043 201221044 201221045 201221046 201221047 201221048
201221049 201221050 201221051 201221052 201221053 201221054 201221055
201221056 201221057 201221058 201223011 201223017 201223018 201225012
201226022 201226023 201226024 201226025 201226025 201226025 201226039
201227007 201228015 201228016 201228049 201228050 201228051 201228052
201228053 201228054 201228056 201229002 201229019 201229020 201229021
201229022 201229023 201230011 201230021 201230021 201230021 201230033
201230036 201231003 201231021 201231022 201231023 201231024 201231025
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201250009 **201252016**