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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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Extension of Time for Making Certain Elections

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201321005 201321006 201322019 201322031 201322039 201323009 201324008
201324014 201325004 201325008 201328019

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201206002 201206002 201218006 201243011 201243011 201302014 201328002

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201210011 201236013

• *Development Expenditures* 9100.02-05
201240011

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201236011 201236012 201248004 201303001 201303007 201310014 201312021
201316006 201316007 201320013 201320015

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201317008

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<ul style="list-style-type: none"> • <i>Accounting Methods</i> 9100.10-01 201224005 201224016 201224017 201221001 201226005 201226007 201226009 201239004 201303002 201311012 201318007 	
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00 201201007 201201014 201213006 201213024 201214006 201314013 201240008 201250012 201251004 201311016 	
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<ul style="list-style-type: none"> • Other 9100.22-00 201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201314019 201314027 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 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 	
<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 201202019 	
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