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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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201201010 201201011 201201015 201202005 201202015 201202017 201204027
201206007 201206008 201206012 201208011 201208012 201208022 201209004
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201322019 201322031 201322039 201323009 201324008 201324014 201325004
201325008 201326010 201328019 201330009 201330015 201330009 201330015

• Section 42; Low-Income Housing Credit
201206002 201218006 201243011 201302014 201328002

9100.01-00

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201240011

9100.02-05

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201248004 201303001 201303007 201310014 201312021 201314009 201314033
201316006 201316007 201320013 201320015 **201332008**

9100.04-00

• Section 266; Carrying Charges
201319008

9100.05-00

• Section 338(g); Election Under Section 1.338-1T(c)(1)
201206005 201206010 201214018 201246021 201317008

9100.06-00

• Section 442; Accounting Periods
201224024 201305009 201311019 201311020 201312026

9100.09-00

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9100.10-00

<ul style="list-style-type: none"> • <i>Accounting Methods</i> 9100.10-01 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 	
<ul style="list-style-type: none"> • Section 472; LIFO Election 9100.11-00 201208033 201232012 201232013 201233005 201317006 	
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00 201245008 	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership 9100.15-00 Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 9100.20-00 201249007 201251008 201319005 201323010 201332002 	
<ul style="list-style-type: none"> • Other 9100.22-00 201202017 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201221003 201223003 201223004 201224003 201224015 201224025 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 201246024 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201314019 201314027 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 201330001 201330001 201332003 	
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the 9100.26-00 Tax Year Even Though Not Paid Until Subsequent Year 201202019 	
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00 201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 	

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201204012 201205009 201205023 201205024 201206001 201206020 201208029
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