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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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• Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201245008	9100.12-00
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• Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 <b>201336007</b>	9100.20-00
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• 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 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	9100.29-00

	<ul style="list-style-type: none"> <li>• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00</li> <li>201201008 201202013 201206013 201208009 201208010 201208020 201213007</li> <li>201213009 201213015 201213017 201215001 201215002 201215003 201216001</li> <li>201216002 201216003 201216004 201216012 201216014 201216020 201216021</li> <li>201216024 201217002 201219007 201221005 201223009 201223010 201224008</li> <li>201224009 201224010 201224020 201224021 201224022 201225001 201226012</li> <li>201226014 201226017 201228006 201228031 201228032 201229006 201229009</li> <li>201230001 201230010 201230013 201231005 201231008 201231009 201232010</li> <li>201232031 201234013 201234015 201236001 201236016 201236019 201236020</li> <li>201236021 201236024 201238001 201238002 201238003 201243005 201244001</li> <li>201244011 201246003 201246014 201246015 201246016 201246026 201247002</li> <li>201247003 201247006 201248005 201249008 201250016 201251011 201301005</li> <li>201301006 201302012 201308012 201308013 201308014 201310013 201311008</li> <li>201311013 201311017 201312001 201312002 201312003 201312004 201312005</li> <li>201312006 201312007 201312008 201312009 201312010 201312011 201312012</li> <li>201312013 201312014 201312015 201313004 201313005 201313006 201313007</li> <li>201313008 201313009 201313010 201313011 201314010 201314015 201314030</li> <li>201314037 201314039 201320016 201321013 201321014 201321015 201322021</li> <li>201322022 201322037 201322038 201326010 201328021 201330009 201330013</li> <li>201330014 201330028 201330029 201330009 201330013 201330014 201330028</li> <li>201330029 201334011 201334012 201334013 201334014 201334015 201334016</li> <li>201334017 201334018 201334019 201334020 201334021 201334022 201334023</li> <li>201334024 201334025 201334026 201334027 201334028 201334029 201335003</li> <li>201335004 <b>201336005</b></li> </ul>	
<b>Section 9103</b>	<b>Attorneys</b>	<b>9103.00-00</b>
	<ul style="list-style-type: none"> <li>• Practice 9103.02-00</li> <li>201329015 201330035 201330035</li> </ul>	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00</li> <li>• <i>Canada</i> 9114.03-06</li> <li>201210009 201210013 201213014 201219002 201219004 201224015 201226010</li> <li>201230012 201232025 201237002 201237004 201237011 201238005 201239005</li> <li>201242004 201244013 201307003 201308003 201308006 201309001 201314019</li> <li>201314027 201330025 201330025 201334010 201335010 <b>201336009 201336010</b></li> <li><b>201336011</b></li> <li>• <i>Italy</i> 9114.03-20</li> <li>201212008</li> <li>• <i>United Kingdom</i> 9114.03-42</li> <li>201231010</li> <li>• <i>Israel</i> 9114.03-44</li> <li>201247013</li> </ul>	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	201315022	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	201213025 201310032 201319019 201333009	
	<ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00</li> <li>201320020</li> <li>• Substance v. Form Issues Not Contained in Present List 9999.97-00</li> <li>201311023</li> </ul>	

• Not Able to Identify Under Present List

9999.98-00

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