Publication 1078
Issue: 07/07/2006

Section 6110 Index

Written Determinations Requested After November 1, 1976

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 Cousel 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 42; Low-Income Housing Credit 9100.01-00

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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00

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• Section 442; Accounting Periods 9100.09-00

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• Section 446 9100.10-00

	• *Accounting Methods* 200612009 200626023 200626023 200626035 200626035	*9100.10-01*
	• Section 663; Special Rules Applicable to Sections 661 and 662 200617015	9100.12-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200602009 200606004 200606004 200614008 200614008 200614008 200614020 200614020 200614020 200614021 200614021 200614021 200614022 200614022 200614022 200615015 200615015 200615015 200615019 200615019 200615019 200616001 200616001 200626003 200626003	9100.15-00
	• Section 1502; Election to File Consolidated Return 200601001 200625028 200621015	9100.20-00
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	• Section 642(c); Election for Estate Trust to Deduct Charitable Payments inthe Tax Year Even Though Not Paid Until Subsequent Year 200626021 200626021	9100.26-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200610006 200610011 200610012 200610013 200610014 200610015	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200601008 200603005 200603005 200606003 200606003 200606008 200606008 200606018 200606018 200606019 200606019 200606024 200606024 200606025 200606025 200609005 200609005 200609006 200609006 200609007 200609007 200609008 200609008 200609009 200609009 200609010 200609010 200609011 200609011 200609013 200609013 200609016 200609016 200615002 200615002 200615002 200615008 200615008 200615008 200615009 200615009 200615009 200615017 200615017 200615017 200616006 200616006 200616010 200616010 200620010 200624006 200624006 200625007 200607016 200608006 200608015 200613010 200613010 200617005 200617017 200623062 200623064 200626004 200626004 200626005 200626005 200626006 200626006 200626018 200626018 200626019 200626019 200626022 200626022 ***200627020***	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
	• *Australia* 200604023	*9114.03-02*
	• *Canada* 200604027 200607014	*9114.03-06*

	• *United Kingdom* 200626009 200626009	*9114.03-42*
Section 9999	**Miscellaneous Issues**	**9999.00-00**
	• Not Able to Identify Under Present List 200603001 200603001 200613022 200613022 200621032	9999.98-00
	• Bank Secrecy Act 200603026 200603026	9999.99-00