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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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**Internal Revenue Service**

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	• Disqualified Benefits 200602037 200602038	4976.01-00
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	• Exempt v. Non Exempt From Filing 200601036 200601037 200601038 200601039 200612016 200612017 200607022 200607024 200607025	6033.01-00
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	• Payments Specifically Included 200602016 200602017	6041.05-00
<b>Section 6050P</b>	<b>Returns Relating to Cancellation of Indebtedness by Certain Financial Entities</b> 200603019 200603019	<b>6050P.00-00</b>
	• Applicable Financial Entity 200603018 200603018	6050P.01-00
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	• Acceleration of Payments 200613020 200613020	6166.02-00
	• Acceleration of Estate Tax Payable in Installments 200613020 200613020	6166.52-00
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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

200601002 200602004 200602007 200602011 200602023 200602027 200603023  
200603023 200603024 200603024 200604002 200604005 200604024 200605002  
200606002 200606002 200606016 200606016 200606017 200606017 200606034  
200606034 200609021 200609021 200611009 200611010 200611011 200611012  
200611013 200611014 200611015 200611016 200611017 200611018 200611019  
200611020 200611021 200611022 200611023 200611024 200611025 200611026  
200611027 200611028 200611029 200611030 200611031 200611036 200612011  
200614007 200614007 200614007 200614025 200614025 200614025 200615010  
200615010 200615010 200615013 200615013 200615013 200615018 200615018  
200615018 200616005 200616005 200616012 200616012 200616016 200616016  
200616017 200616017 200616022 200616022 200616025 200616025 200619002  
200619003 200619004 200619005 200619006 200619007 200619008 200619009  
200619010 200619011 200619012 200619013 200619015 200619016 200608004  
200608008 200608013 200608017 200608019 200608021 200608030 200610025  
200613006 200613006 200613021 200613021 200617011 200617013 200617014  
200617022 **200618001 200618005 200618006 200618018**

• Section 42; Low-Income Housing Credit 9100.01-00  
200603007 200603007 200603008 200603008 200604011 200604012

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200615014 200615014 200615014

• Section 442; Accounting Periods 9100.09-00  
200601011 200602008 200603006 200603006 200603020 200603020 200604014  
200606029 200606029 200606030 200606030 200606031 200606031 200616007  
200616007 200616028 200616028 200613003 200613003 200613004 200613004  
200613005 200613005 200617028 200617029 200617030 200617031

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200612009

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200617015

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Property  
200602009 200606004 200606004 200614008 200614008 200614008 200614020  
200614020 200614020 200614021 200614021 200614021 200614022 200614022  
200614022 200615015 200615015 200615015 200615019 200615019 200615019  
200616001 200616001

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200601001

• Other 9100.22-00  
200601017 200603003 200603003 200603012 200603012 200603013 200603013  
200603014 200603014 200603015 200603015 200604004 200604007 200604009  
200604010 200604018 200604019 200604027 200609012 200609012 200609017  
200609017 200611008 200612003 200612012 200614004 200614004 200614004  
200614007 200614007 200614007 200614009 200614009 200614009 200614010  
200614010 200614010 200614011 200614011 200614011 200614012 200614012  
200614012 200614013 200614013 200614013 200614014 200614014 200614014  
200614015 200614015 200614015 200614016 200614016 200614016 200614017  
200614017 200614017 200614018 200614018 200614018 200615023 200615023  
200615023 200607005 200607014 200608014 200610008 200613014 200613014  
200613015 200613015 200613016 200613016 200613024 200613024 200613029  
200613029 200617007 200617016 200617023 200617033 **200618010 200618013**

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
200610006 200610011 200610012 200610013 200610014 200610015

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	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	
	200607016 200608006 200608015 200613010 200613010 200617005 200617017	
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	• <i>Canada</i>	9114.03-06
	200604027 200607014	
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	• Bank Secrecy Act	9999.99-00
	200603026 200603026	