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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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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 200622049 200622050 200622051 200622059 200634039</li> </ul>	501.03-11
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<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200601032 200601035</li> </ul>	501.06-00
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<ul style="list-style-type: none"> <li>• <i>Conduct of Business for Profit</i> 200601032</li> </ul>	501.06-02
<ul style="list-style-type: none"> <li>• <i>Social Clubs</i> 200622052</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 200606048 200606048 200624069 200624069 200628040 <b>200636106 200636106</b></li> </ul>	501.07-01
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 200622052 200631027</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i></li> </ul>	501.09-00
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	• Acceleration of Estate Tax Payable in Installments 200613020 200613020	6166.52-00
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	• Jurisdiction of Tax Court 200627023	6213.02-00
<b>Section 6229</b>	<b>Period of Limitations for Making Assessments</b>	<b>6229.00-00</b>
	• Special Rule in Cases of Fraud	6229.03-00

	• 6 Years for 3 Years 200628020	6229.03-01
<b>Section 6302</b>	<b>Mode or Time of Collection</b> 200604001	<b>6302.00-00</b>
<b>Section 6331</b>	<b>Levy and Distraint</b> 200614006 200614006 200614006	<b>6331.00-00</b>
<b>Section 6404</b>	<b>Abatements</b> 200611001	<b>6404.00-00</b>
	• General Rule	6404.01-00
	• <i>Excessive</i> 200623060	6404.01-01
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	• Party Liable 200604001	6672.03-00
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	• Makes or Furnishes Statement 200610018	6700.02-00
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<b>Section 7605</b>	<b>Time and Place of Examination</b>	<b>7605.00-00</b>
	• Restrictions on Examination of Taxpayer 200612015	7605.01-00
<b>Section 7611</b>	<b>Restrictions on Church Tax Inquiries and Examinations</b> 200623061	<b>7611.00-00</b>
<b>Section 7701</b>	<b>Definitions</b>	<b>7701.00-00</b>
	200601002 200601008 200602004 200605002 200606035 200606035 200609005 200609005 200609006 200609006 200609007 200609007 200609008 200609008 200609009 200609009 200609010 200609010 200609011 200609011 200609013 200609013 200609016 200609016 200611009 200611010 200611011 200611012 200611013 200611014 200611015 200611016 200611017 200611018 200611019 200611020 200611021 200611022 200611023 200611024 200611025 200611026 200611027 200611028 200611029 200611030 200611031 200615009 200615009 200615009 200615017 200615017 200615017 200615017 200616005 200616005 200616010 200616010 200616012 200616012 200616017 200616017 200616025 200616025 200619007 200620008 200620009 200624007 200624007 200624008 200624008 200624009 200624009 200624010 200624010 200624011 200624011 200624012 200624012 200624013 200624013 200624014 200624014 200624015 200624015 200624016 200624016 200624017 200624017 200624018 200624018 200624019 200624019 200624020 200624020 200624021 200624021 200624022 200624022 200624023 200624023 200624024 200624024 200624025 200624025 200624026 200624026 200624027 200624027 200624028 200624028 200624029 200624029 200624030 200624030 200624031 200624031 200624032 200624032 200624033 200624033 200624034 200624034 200624035 200624035 200624036 200624036 200624037 200624037 200624038 200624038 200624039 200624039 200624040 200624040 200624041 200624041 200624042 200624042 200624043 200624043 200624044 200624044 200624045 200624045 200624046 200624046 200624047 200624047 200624048 200624048 200624049 200624049 200624050 200624050 200624051 200624051 200624052 200624052 200624053 200624053 200624054 200624054 200624055 200624055 200624056 200624056 200624057 200624057 200624064 200624064 200625008 200625009 200625010 200628008 200628010 200628011 200628012 200628016 200629010 200629011 200629020 <b>200636083</b> <b>200636084 200608006 200608017 200613010 200613010 200617011 200617017</b> 200623005 200623006 200623007 200623008 200623009 200623010 200623011 200623012 200623013 200623014 200623015 200623016 200623017 200623018 200623019 200623020 200623021 200623022 200623023 200623024 200623025 200623026 200623027 200623028 200623029 200623030 200623031 200623032 200623033 200623034 200623035 200623036 200623037 200623038 200623039 200623040 200623041 200623042 200623043 200623044 200623045 200623046 200623047 200623048 200623049 200623050 200623051 200623052 200623053 200623054 200623055 200623056 200623057 200623058 200623059 200626013 200626013 200626014 200626014 200626017 200626017 200626018 200626018 200626019 200626019 200626027 200626027 200627015 200627020 200632016 200633019 200634002 200634003 200634015 200636083 200636084	

	• Associations v. Corporations 200606009 200606009 200619002 200619003 200619004 200619005 200619006 200619008 200619009 200619010 200619011 200619012 200619013 200623002 200626030 200626030	7701.01-00
	• Partnerships v. Associations 200603021 200603021	7701.02-00
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b>	<b>7702.00-00</b>
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<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b> 200621002 200621010 200635002	<b>7871.00-00</b>
	• Tax Exempt Bonds 200603028 200603028	7871.03-00

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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200603007 200603007 200603008 200603008 200604011 200604012

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200615014 200615014 200615014 200634010 200635006

<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods</li> </ul>	9100.09-00
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<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i></li> </ul>	9100.10-01
200612009 200626023 200626023 200626035 200626035	
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662</li> </ul>	9100.12-00
200617015	
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property</li> </ul>	9100.15-00
200602009 200606004 200606004 200614008 200614008 200614008 200614020 200614020 200614020 200614021 200614021 200614021 200614022 200614022 200614022 200615015 200615015 200615015 200615019 200615019 200615019 200616001 200616001 200631010 200626003 200626003	
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return</li> </ul>	9100.19-00
200631005 200633006	
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return</li> </ul>	9100.20-00
200601001 200625028 200628013 200631003 200621015	
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation</li> </ul>	9100.21-00
200631022	
<ul style="list-style-type: none"> <li>• Other</li> </ul>	9100.22-00
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<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year</li> </ul>	9100.26-00
200626021 200626021	
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
200631004 <b>200636089 200610006 200610011 200610012 200610013 200610014</b> 200610015 200635003 200636089	

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
 200601008 200603005 200603005 200606003 200606003 200606008 200606008  
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- U.S. Income Tax Treaties 9114.03-00
  - *Australia* 9114.03-02  
200604023
  - *Canada* 9114.03-06  
200604027 200607014
  - *United Kingdom* 9114.03-42  
200626009 200626009

**Section 9999 Miscellaneous Issues 9999.00-00**

- Not Able to Identify Under Present List 9999.98-00  
200603001 200603001 200631029 200631029 **200636103 200613022 200613022**  
200621032 200634001 200634001 200634012 200634040 200634044 200634049  
200636103
- Bank Secrecy Act 9999.99-00  
200603026 200603026