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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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	• Applicable Financial Entity 200603018 200603018	6050P.01-00
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<b>Section 6166</b>	<b>Extension of Time to Pay Estate Tax</b> 200628042 200613020 200613020 200627023	<b>6166.00-00</b>
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	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 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 200636083 200636084 200637005 200637006 200608006 200608017 200613010 200613010 200617011 200617017 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 <b>200638005 200638009 200638021 200638022</b>	
	• Associations v. Corporations	7701.01-00
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**Section 9100**

**Extension of Time for Making Certain Elections**

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200603007 200603007 200603008 200603008 200604011 200604012

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<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods</li> </ul>	9100.09-00
200601011 200602008 200603006 200603006 200603020 200603020 200604014 200606029 200606029 200606030 200606030 200606031 200606031 200616007 200616007 200616028 200616028 200622024 200624061 200624061 200625004 200625027 200625029 200637016 200637017 200637020 200613003 200613003 200613004 200613004 200613005 200613005 200617028 200617029 200617030 200617031 200626042 200626042 200632007	
<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>	<i>9100.10-01</i>
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 200637008 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 200636089 200610006 200610011 200610012 200610013 200610014 200610015 200635003 200636089	

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 200601008 200603005 200603005 200606003 200606003 200606008 200606008  
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  - *United Kingdom* 9114.03-42
    - 200626009 200626009

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  - 200603001 200603001 200631029 200631029 200636103 200613022 200613022
  - 200621032 200634001 200634001 200634012 200634040 200634044 200634049
  - 200636103
- Bank Secrecy Act 9999.99-00
  - 200603026 200603026