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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.

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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

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200629027

**650I0710**

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**661 0000**

200637042

**662 0000**

200637042

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|                    | • Ownership Change<br>200622013   | 382.07-00        |
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|                    | • Discrimination as to Contributions or Benefits (See Also 401.29-01,<br>401.20-00, 414.00-00)  | 401.04-00        |
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|                    | • Amounts Distributed or Made Available to Beneficiary<br>200602045 200636098 200635013 200636098   | 402.06-00        |

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| <b>Section 408</b> | <b>Individual Retirement Accounts</b>  | <b>408.00-00</b> |
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|                    | • Exclusive Benefit of Individual or His Beneficiary<br>200611037 200615032 200615032 200615032 200637033 200634065  | 408.01-00        |
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|                    | • Rollover Contributions<br>200601041 200601042 200602049 200602050 200602051 200602052 200603032<br>200603032 200603033 200603033 200603034 200603034 200603035 200603035<br>200603037 200603037 200603038 200603038 200604038 200605016 200605019<br>200606050 200606050 200606052 200606052 200606054 200606054 200606055<br>200606055 200609019 200609019 200609020 200609020 200609022 200609022<br>200609023 200609023 200611038 200611040 200611041 200614028 200614028<br>200614028 200615028 200615028 200615028 200615029 200615029 200615029<br>200615030 200615030 200615030 200615033 200615033 200615033 200622056<br>200625039 200628029 200628032 200628036 200636099 200636100 200637034<br>200637038 200637040 200607030 200607031 200608025 200608026 200608027<br>200608028 200608029 200608031 200608032 200608034 200608035 200608036<br>200610028 200610030 200613035 200613035 200613036 200613036 200617040<br>200618027 200618029 200618033 200621021 200634023 200634030 200634031<br>200634050 200634051 200634055 200634056 200634062 200634067 200634071<br>200634072 200634073 200635012 200636099 200636100 200638025 <b>200639001</b><br><b>200639002</b> | 408.03-00        |
|                    | • Distributions<br>200608032   | 408.06-00        |
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|                    | • <i>Social Clubs</i><br>200622052   | 501.07-00        |
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| <b>Section 661</b> | <b>Deduction for Estates and Trusts Accumulating Income or Distributing Corpus</b><br>200607015 200618003 200633012                                     | <b>661.00-00</b> |
| <b>Section 663</b> | <b>Special Rules Applicable to Sections 661 and 662</b>   | <b>663.00-00</b> |

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| <b>Section 664</b> | <b>Charitable Remainder Trusts</b><br>200605001   | <b>664.00-00</b> |
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|                    | • Persons Treated as Grantors<br>200606027 200606027  | 671.02-00        |
| <b>Section 677</b> | <b>Income for Benefit of Grantor</b><br>200603040 200606006 200606006 200618025   | <b>677.00-00</b> |
|                    | • Discharge of Obligation of Grantor or Spouse<br>200627003   | 677.04-00        |
| <b>Section 678</b> | <b>Person Other Than Grantor Treated as Substantial Owner</b><br>200603040 200606006 200606006                                | <b>678.00-00</b> |
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|                    | • Includibility of Item as Income in Respect of Decedent Generally<br>200624065 200624065                                     | 691.01-00        |
| <b>Section 701</b> | <b>Partners, Not Partnerships, Subject to Tax</b>   | <b>701.00-00</b> |
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|                     | 200601002 200601008 200602004 200605002 200606035 200606035 200609005<br>200609005 200609006 200609006 200609007 200609007 200609008 200609008<br>200609009 200609009 200609010 200609010 200609011 200609011 200609013<br>200609013 200609016 200609016 200611009 200611010 200611011 200611012<br>200611013 200611014 200611015 200611016 200611017 200611018 200611019<br>200611020 200611021 200611022 200611023 200611024 200611025 200611026<br>200611027 200611028 200611029 200611030 200611031 200615009 200615009<br>200615009 200615017 200615017 200615017 200616005 200616005 200616010<br>200616010 200616012 200616012 200616017 200616017 200616025 200616025<br>200619007 200620008 200620009 200624007 200624007 200624008 200624008<br>200624009 200624009 200624010 200624010 200624011 200624011 200624012<br>200624012 200624013 200624013 200624014 200624014 200624015 200624015<br>200624016 200624016 200624017 200624017 200624018 200624018 200624019<br>200624019 200624020 200624020 200624021 200624021 200624022 200624022<br>200624023 200624023 200624024 200624024 200624025 200624025 200624026<br>200624026 200624027 200624027 200624028 200624028 200624029 200624029<br>200624030 200624030 200624031 200624031 200624032 200624032 200624033<br>200624033 200624034 200624034 200624035 200624035 200624036 200624036<br>200624037 200624037 200624038 200624038 200624039 200624039 200624040<br>200624040 200624041 200624041 200624042 200624042 200624043 200624043<br>200624044 200624044 200624045 200624045 200624046 200624046 200624047<br>200624047 200624048 200624048 200624049 200624049 200624050 200624050<br>200624051 200624051 200624052 200624052 200624053 200624053 200624054<br>200624054 200624055 200624055 200624056 200624056 200624057 200624057<br>200624064 200624064 200625008 200625009 200625010 200628008 200628010<br>200628011 200628012 200628016 200629010 200629011 200629020 200636083<br>200636084 200637005 200637006 200608006 200608017 200613010 200613010<br>200617011 200617017 200623005 200623006 200623007 200623008 200623009<br>200623010 200623011 200623012 200623013 200623014 200623015 200623016<br>200623017 200623018 200623019 200623020 200623021 200623022 200623023<br>200623024 200623025 200623026 200623027 200623028 200623029 200623030<br>200623031 200623032 200623033 200623034 200623035 200623036 200623037<br>200623038 200623039 200623040 200623041 200623042 200623043 200623044<br>200623045 200623046 200623047 200623048 200623049 200623050 200623051<br>200623052 200623053 200623054 200623055 200623056 200623057 200623058<br>200623059 200626013 200626013 200626014 200626014 200626017 200626017<br>200626018 200626018 200626019 200626019 200626027 200626027 200627015<br>200627020 200632016 200633019 200634002 200634003 200634015 200636083<br>200636084 200638005 200638009 200638021 200638022 |                   |
|                     | • Associations v. Corporations  | 7701.01-00        |
|                     | 200606009 200606009 200619002 200619003 200619004 200619005 200619006<br>200619008 200619009 200619010 200619011 200619012 200619013 200623002<br>200626030 200626030   |                   |



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|---------------------|--|-------------------|
|                     | • Partnerships v. Associations<br>200603021 200603021  | 7701.02-00        |
| <b>Section 7702</b> | <b>Life Insurance Contract Defined</b>   | <b>7702.00-00</b> |
|                     | • Correction of Errors<br>200635001  | 7702.20-00        |
| <b>Section 7704</b> | <b>Certain Publicly Traded Partnerships Treated as Corporations</b>  | <b>7704.00-00</b> |
|                     | • Qualifying Income<br>200635008 200638018   | 7704.03-00        |
| <b>Section 7805</b> | <b>Rules and Regulations</b>   | <b>7805.00-00</b> |
|                     | • Retroactive Effect of Regulation   | 7805.04-00        |
|                     | • <i>Retroactive Application of Rulings</i><br>200622052   | 7805.04-01        |
|                     | • Effect of Private Rulings<br>200603027 200603027   | 7805.05-00        |
| <b>Section 7871</b> | <b>Indian Tribal Governments Treated As States For Certain Purposes</b><br>200621002 200621010 200635002 200638016 | <b>7871.00-00</b> |
|                     | • Tax Exempt Bonds<br>200603028 200603028  | 7871.03-00        |

**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  
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200611020 200611021 200611022 200611023 200611024 200611025 200611026  
200611027 200611028 200611029 200611030 200611031 200611036 200612011  
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200615018 200616005 200616005 200616012 200616012 200616016 200616016  
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200624007 200624008 200624008 200624009 200624009 200624010 200624010  
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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  
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200629011 200629014 200629016 200629019 200629020 200636091 200636094  
200637009 200637011 200637023 200637026 200637027 200608004 200608008  
200608013 200608017 200608019 200608021 200608030 200610025 200613006  
200613006 200613021 200613021 200617011 200617013 200617014 200617022  
200618001 200618005 200618006 200618018 200623002 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  
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200626008 200626010 200626010 200626013 200626013 200626014 200626014  
200626017 200626017 200626023 200626023 200626030 200626030 200626035  
200626035 200627015 200627017 200627018 200630003 200632009 200636091  
200636094

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

• Section 266; Carrying Charges 9100.05-00  
200629024

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
200615014 200615014 200615014 200634010 200635006

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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<br>200606029 200606029 200606030 200606030 200606031 200606031 200616007<br>200616007 200616028 200616028 200622024 200624061 200624061 200625004<br>200625027 200625029 200637016 200637017 200637020 200613003 200613003<br>200613004 200613004 200613005 200613005 200617028 200617029 200617030<br>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<br>200614020 200614020 200614021 200614021 200614021 200614022 200614022<br>200614022 200615015 200615015 200615015 200615019 200615019 200615019<br>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        |
| 200601017 200603003 200603003 200603012 200603012 200603013 200603013<br>200603014 200603014 200603015 200603015 200604004 200604007 200604009<br>200604010 200604018 200604019 200604027 200609012 200609012 200609017<br>200609017 200611008 200612003 200612012 200614004 200614004 200614004<br>200614007 200614007 200614007 200614009 200614009 200614009 200614010<br>200614010 200614010 200614011 200614011 200614011 200614012 200614012<br>200614012 200614013 200614013 200614013 200614014 200614014 200614014<br>200614015 200614015 200614015 200614016 200614016 200614016 200614017<br>200614017 200614017 200614018 200614018 200614018 200615023 200615023<br>200615023 200620015 200622003 200622016 200622017 200622026 200622028<br>200622031 200622032 200625005 200625012 200625015 200625016 200625017<br>200625018 200625022 200625026 200628009 200629002 200629013 200631007<br>200631016 200631019 200636087 200636088 200637027 200637030 200607005<br>200607014 200608014 200610008 200613014 200613014 200613015 200613015<br>200613016 200613016 200613024 200613024 200613029 200613029 200617007<br>200617016 200617023 200617033 200618010 200618013 200621004 200621007<br>200621013 200623004 200626020 200626020 200626028 200626028 200626033<br>200626033 200626041 200626041 200627004 200627011 200627019 200630008<br>200630009 200630013 200630014 200633001 200633007 200633014 200633022<br>200633026 200634014 200635007 200636087 200636088 200638003 200638010 |                   |
| <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<br>200610015 200635003 200636089   |                   |

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
 200601008 200603005 200603005 200606003 200606003 200606008 200606008  
 200606018 200606018 200606019 200606019 200606024 200606024 200606025  
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 200636107 200638005 200638009 200638021 200638022

**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* 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

