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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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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

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**650I0710**

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<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200631005 200633006</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200601001 200625028 200628013 200631003 200621015</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 200631022</li> </ul>	9100.21-00
<ul style="list-style-type: none"> <li>• Other 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 200620015 200622003 200622016 200622017 200622026 200622028 200622031 200622032 200625005 200625012 200625015 200625016 200625017 200625018 200625022 200625026 200628009 200629002 200629013 200631007 200631016 200631019 200636087 200636088 200637027 200637030 200607005 200607014 200608014 200610008 200613014 200613014 200613015 200613015 200613016 200613016 200613024 200613024 200613029 200613029 200617007 200617016 200617023 200617033 200618010 200618013 200621004 200621007 200621013 200623004 200626020 200626020 200626028 200626028 200626033 200626033 200626041 200626041 200627004 200627011 200627019 200630008 200630009 200630013 200630014 200633001 200633007 200633014 200633022 200633026 200634014 200635007 200636087 200636088 200638003 200638010 200644004 200645007 200645007 200645016 200645016 200646011 200646012 200647008 200647008 200647008 200647009 200647009 200647009 <b>200648002</b> <b>200648007</b></li> </ul>	9100.22-00

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00  
200626021 200626021

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
200631004 200636089 200610006 200610011 200610012 200610013 200610014  
200610015 200635003 200636089 **200648015**

• 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  
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 200628011 200628012 200629015  
200631017 200636001 200636002 200636003 200636004 200636005 200636006  
200636007 200636008 200636009 200636010 200636011 200636012 200636013  
200636014 200636015 200636016 200636017 200636018 200636019 200636020  
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200608015 200613010 200613010 200617005 200617017 200623062 200623064  
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200636003 200636004 200636005 200636006 200636007 200636008 200636009  
200636010 200636011 200636012 200636013 200636014 200636015 200636016  
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200646007 200646008 200647007 200647007 200647007 200647018 200647018  
200647018 200647023 200647023 200647023 200647024 200647024 200647024  
200647025 200647025 200647025 **200648005**

**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 200646001

• *United Kingdom* 9114.03-42  
200626009 200626009



<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	<ul style="list-style-type: none"> <li>• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200646015</li> <li>• Not Able to Identify Under Present List 200603001 200603001 200631029 200631029 200636103 200613022 200613022 200621032 200634001 200634001 200634012 200634040 200634044 200634049 200636103 200641001 200641001 200641005 200641011 200646009</li> <li>• Bank Secrecy Act 200603026 200603026</li> </ul>	<ul style="list-style-type: none"> <li>9999.92-00</li> <li>9999.98-00</li> <li>9999.99-00</li> </ul>

