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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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**Section 9100**

**Extension of Time for Making Certain Elections**

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<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 200615014 200615014 200615014 200634010 200635006 200646013 200647015 200647015 200647015</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200647014 200647014 200647014</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 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 200644011 200645009 200645009 200647020 200647020 200647020 200648013 200648014</li> </ul>	9100.09-00
<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> 200612009 200626023 200626023 200626035 200626035</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 200617015</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 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 200648010 200649001 200649010 200649019</li> </ul>	9100.15-00
<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 <b>200650012 200621015</b></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

• 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 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 <b>200650007</b>	
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	
200648002 200648007 200649003 200649015 200649020 200649021 200649022	
• 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	
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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	
200636021 200636022 200636023 200636024 200636025 200636026 200636027	
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200636049 200636050 200636051 200636052 200636053 200636054 200636055	
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200636084 200636095 200636097 200637005 200637006 200607016 200608006	
200608015 200613010 200613010 200617005 200617017 200623062 200623064	
200626004 200626004 200626005 200626005 200626006 200626006 200626018	
200626018 200626019 200626019 200626022 200626022 200627020 200632012	
200632016 200633010 200634002 200634003 200634009 200636001 200636002	
200636003 200636004 200636005 200636006 200636007 200636008 200636009	
200636010 200636011 200636012 200636013 200636014 200636015 200636016	
200636017 200636018 200636019 200636020 200636021 200636022 200636023	
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200636107 200638005 200638009 200638021 200638022 200646005 200646006	
200646007 200646008 200647007 200647007 200647007 200647018 200647018	
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200647025 200647025 200647025 200648005 200649007 200649012 200649018	

<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Australia</i> 200604023	9114.03-02
	• <i>Canada</i> 200604027 200607014 200646001	9114.03-06
	• <i>United Kingdom</i> 200626009 200626009	9114.03-42
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200646015	9999.92-00

• 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 200641001 200641001 200641005 200641011 200646009 200649036

• Bank Secrecy Act 9999.99-00  
200603026 200603026