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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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<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i> 501.03-04</li> <li>200636104 200621023 200621024 200634046 200636104</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Corporations</i> 501.03-05</li> <li>200606039 200606039 200648031</li> </ul>	
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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 501.03-11</li> <li>200622049 200622050 200622051 200622059 200634039</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 501.03-15</li> <li>200628039</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Research Organizations</i> 501.03-21</li> <li>200601030</li> </ul>	
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<ul style="list-style-type: none"> <li>• <i>Social Welfare Groups (See Also 0501.04-00)</i> 501.03-25</li> <li>200648029</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 501.03-30</li> <li>200634041</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Limitation of Beneficiaries</i> 501.03-31</li> <li>200635018</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Lessening the Burdens of Government</i> 501.03-33</li> <li>200606047 200606047 200611033</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 501.04-00</li> <li>200624068 200624068</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 501.05-00</li> <li>200649029</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 501.06-00</li> <li>200601032 200601035</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 501.06-01</li> <li>200601032 200606046 200606046</li> </ul>	
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<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 501.07-05</li> <li>200622052 200631027</li> </ul>	
<ul style="list-style-type: none"> <li>• <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 501.09-00</li> <li>200638027</li> </ul>	

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**Section 7701**

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Section 9100

Extension of Time for Making Certain Elections

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**200701011 200701012 200701022 200701024**

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

9100.01-00

- Section 146; Volume Cap  
200647013 200647013 200647013

9100.03-00



• Section 266; Carrying Charges 200629024	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 200615014 200615014 200615014 200652034 200652034 200634010 200635006 200646013 200647015 200647015 200647015	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200647014 200647014 200647014	9100.07-00
• 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 200652037 200652037 200613003 200613003 200613004 200613004 200613005 200613005 200617028 200617029 200617030 200617031 200626042 200626042 200632007 200644011 200645009 200645009 200647020 200647020 200647020 200648013 200648014	9100.09-00
• Section 446	9100.10-00
• <i>Accounting Methods</i> 200612009 200626023 200626023 200626035 200626035	9100.10-01
• Section 663; Special Rules Applicable to Sections 661 and 662 200617015	9100.12-00
• 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 200651020 200626003 200626003 200648010 200649001 200649010 200649019	9100.15-00
• Extension of Time For Filing Return 200631005 200633006	9100.19-00
• Section 1502; Election to File Consolidated Return 200601001 200625028 200628013 200631003 200650012 200621015	9100.20-00
• Section 6(c)(3) of PL 97-354; Qualified Oil Corporation 200631022	9100.21-00

<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 1.1502-20; Loss Disallowance Rule</li> </ul>	9100.28-00
200652039 200652039	
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary</li> </ul>	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	<ul style="list-style-type: none"> <li>• U.S. Income Tax Treaties 9114.03-00</li> <li>• <i>Australia</i> 9114.03-02               <ul style="list-style-type: none"> <li>200604023</li> </ul> </li> <li>• <i>Canada</i> 9114.03-06               <ul style="list-style-type: none"> <li>200604027 200607014 200646001</li> </ul> </li> <li>• <i>United Kingdom</i> 9114.03-42               <ul style="list-style-type: none"> <li>200626009 200626009</li> </ul> </li> </ul>	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>

- Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00  
200646015
- Not Able to Identify Under Present List 9999.98-00  
200603001 200603001 200631029 200631029 200636103 200651023 200613022  
200613022 200621032 200634001 200634001 200634012 200634040 200634044  
200634049 200636103 200641001 200641001 200641005 200641011 200646009  
200649036
- Bank Secrecy Act 9999.99-00  
200603026 200603026