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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**

**168R3600**

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**Section 9100**

**Extension of Time for Making Certain Elections**

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• Extension of Time For Filing Return 9100.19-00  
200702030

• Section 1502; Election to File Consolidated Return 9100.20-00  
200708009 200709038 200709038

• Other 9100.22-00  
200701025 200701030 200705005 200705005 200709005 200709048 200709052  
200709053 **200717011 200709005 200709048 200709052 200709053 200711007**  
200711007 200712003 200712015 200712022 200712035 200713003 200713021  
200714003 200714012 200716018

• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the 9100.26-00  
Tax Year Even Though Not Paid Until Subsequent Year  
200702016

• Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
200711020 200711020

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
200701022 200703003 200703004 200703005 200704009 200704009 200708004  
200709001 200709002 200709016 200709039 200709040 200710008 200710008  
200710008 200710008 200710008 200710008 200710009 200710009 200710009  
200710009 200710009 200710009 200710010 200710010 200710010 200710010  
200710010 200710010 **200717003 200717004 200717005 200717006 200709001**  
200709002 200709016 200709039 200709040 200712011 200712012 200712014  
200712021 200712023 200712032 200715003 200716009

**Section 9114**

**Tax Conventions (See Also 894.01-00 through 894.12-00)**

**9114.00-00**

• U.S. Income Tax Treaties 9114.03-00

• *Canada* 9114.03-06  
200716025

• *United Kingdom* 9114.03-42  
200712007

**Section 9999** **Miscellaneous Issues** **9999.00-00**  
200709062 200709062

• **Not Able to Identify Under Present List** 9999.98-00

200704042 200704042 200706008 200707001 200707002 200707003 200707004  
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200709008 **200717010 200717033 200709008 200712042 200712044 200712044**  
200713018 200714013 200715012

