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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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	200708010 200708011 200709019 200709020 200709021 200709022 200709023 200709024 200709025 200709026 200709027 200709028 200709029 200709030 200709031 200709032 200709033 200709034 200709019 200709020 200709021 200709022 200709023 200709024 200709025 200709026 200709027 200709028 200709029 200709030 200709031 200709032 200709033 200709034 200711008 200711008 200711009 200711009 200711011 200711011 200711012 200711012 200711013 200711013 200711016 200711016 200712019 200718005 200718006 200718007 200718009 200718010	
	• Qualifying Income 200712002	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 200703006	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 200703019	7805.03-00
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
	200702019	
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00

<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
	200701009 200701011 200701012 200701022 200701024 200702002 200702004 200702005 200702014 200702016 200703002 200703022 200703025 200704002 200704002 200704003 200704003 200704010 200704010 200704011 200704011 200704012 200704012 200704013 200704013 200705023 200705023 200705024 200705024 200706003 200706005 200708001 200709006 200709010 200709015 200709039 200709040 200709041 200709042 200709043 200709044 200709045 200709046 200709059 200709067 200710001 200710001 200710001 200710001 200710001 200710001 200710002 200710002 200710002 200710002 200710002 200710002 200709006 200709010 200709015 200709039 200709040 200709041 200709042 200709043 200709044 200709045 200709046 200709059 200709067 200711001 200711001 200711004 200711004 200711005 200711005 200711010 200711010 200711019 200711019 200712010 200712020 200712024 200712027 200712028 200712036 200712037 200712038 200712042 200713001 200713005 200713006 200713007 200713008 200713009 200713010 200713011 200713012 200713013 200713018 200714001 200714005 200714006 200714014 200714015 200715001 200715002 200715008 200715009 200716002 200716003 200716004 200716005 200716006 200716008 200716015 200716020 200716033 200718012 200718017 200718026 200718036 <b>200719002 200719003 200719008 200719009</b>	
	• Section 42; Low-Income Housing Credit 200702029	9100.01-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 200703026 200717015 200712034	9100.06-00
	• Section 442; Accounting Periods 200702023 200703013 200703014 200708013 200708014 200711002 200711002 200711003 200711003 200712009	9100.09-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023	9100.15-00
	• Extension of Time For Filing Return 200702030	9100.19-00
	• Section 1502; Election to File Consolidated Return 200708009 200709038 200709038	9100.20-00
	• Other 200701025 200701030 200705005 200705005 200709005 200709048 200709052 200709053 200717011 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012 200716018 200718001 200718003 200718013	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 200702016	9100.26-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200711020 200711020	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 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 <b>200719004</b>	9100.31-00
<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

• *Canada* 9114.03-06  
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• *United Kingdom* 9114.03-42  
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**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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