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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.

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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**168R3600**

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|                    | • <i>Substantially All the Property</i>   | 368.03-01        |
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|                    | • Foreign Situs Trust<br>200716029   | 402.03-00        |
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|                     | • Use of Summons<br>200726001  | 7602.08-00        |
| <b>Section 7701</b> | <b>Definitions</b><br>200701011 200701032 200702005 200703025 200706003 200706005 200708010<br>200708011 200709016 200709019 200709020 200709021 200709022 200709023<br>200709024 200709025 200709026 200709027 200709028 200709029 200709030<br>200709031 200709032 200709033 200709034 200709039 200709040 200709041<br>200709042 200709043 200709044 200709045 200709046 200709059 200710002<br>200710002 200710002 200710002 200710002 200710002 200725006 200725006<br>200736012 200736013 200741010 200741011 200709016 200709019 200709020<br>200709021 200709022 200709023 200709024 200709025 200709026 200709027<br>200709028 200709029 200709030 200709031 200709032 200709033 200709034<br>200709039 200709040 200709041 200709042 200709043 200709044 200709045<br>200709046 200709059 200711004 200711004 200711008 200711008 200711009<br>200711009 200711010 200711010 200711010 200711011 200711011 200711012 200711012<br>200711013 200711013 200711016 200711016 200711019 200711019 200712011<br>200712012 200712017 200712019 200712021 200712027 200712028 200712036<br>200712037 200712038 200713001 200713005 200713006 200713007 200713008<br>200713009 200713010 200713011 200713012 200713013 200718012 200720008<br>200721004 200722008 200722008 200722009 200722009 200722010 200722010<br>200722012 200722012 200722015 200722015 200722016 200722016 200722021<br>200722021 200722023 200722023 200722024 200722024 200723013 200724002<br>200726012 200726013 200727007 200728014 200728023 200728030 200729001<br>200729017 200729026 200731015 200731017 200732009 200732009 200732009<br>200732011 200732011 200732011 200733017 200733018 200734016 200737008<br>200737016 200737037 200738004 200738006 200741010 200741011 <b>200742017</b> | <b>7701.00-00</b> |

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|                     | • Associations v. Corporations<br>200704002 200704002 200709006 200709006 200723030 200724016 200733016   | 7701.01-00        |
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|                     | • Association v. Trust<br>200733013 200734018   | 7701.03-00        |
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|                     | • Qualifying Income<br>200712002 200722007 200722007 200728025 200740010  | 7704.03-00        |
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**Section 9100**

**Extension of Time for Making Certain Elections**

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• Section 146; Volume Cap 9100.03-00  
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|                     | • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property<br>200704023 200704023 200721005 200723009 200729024 200731018 200738009   | 9100.15-00        |
|                     | • Extension of Time For Filing Return<br>200702030  | 9100.19-00        |
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|                     | • Other<br>200701025 200701030 200705005 200705005 200709005 200709048 200709052<br>200709053 200717011 200736001 200741006 200709005 200709048 200709052<br>200709053 200711007 200711007 200712003 200712015 200712022 200712035<br>200713003 200713021 200714003 200714012 200716018 200718001 200718003<br>200718013 200721010 200723002 200723008 200723010 200724014 200726014<br>200726019 200726021 200726028 200727010 200728003 200728036 200729020<br>200729030 200730008 200730018 200731006 200731024 200731026 200732003<br>200732003 200732003 200733001 200733020 200733021 200734002 200735004<br>200735005 200737005 200737015 200737018 200737034 200738003 200740003<br>200740011 200741006 <b>200742008</b>  | 9100.22-00        |
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|                     | • Reg. 301.7701-3 Classification of Certain Business Entities<br>200701022 200703003 200703004 200703005 200704009 200704009 200708004<br>200709001 200709002 200709016 200709039 200709040 200710008 200710008<br>200710008 200710008 200710008 200710009 200710009 200710009<br>200710009 200710009 200710009 200710010 200710010 200710010 200710010<br>200710010 200710010 200717003 200717004 200717005 200717006 200741010<br>200741011 200741012 200709001 200709002 200709016 200709039 200709040<br>200712011 200712012 200712014 200712021 200712023 200712032 200715003<br>200716009 200719004 200719004 200720008 200721004 200722016 200722016<br>200722021 200722021 200722024 200722024 200724002 200724016 200724022<br>200726015 200726016 200727007 200728014 200728019 200728020 200728021<br>200728023 200729001 200729029 200731015 200731017 200732009 200732009<br>200732009 200732011 200732011 200732011 200733016 200733017 200733018<br>200733019 200737016 200738004 200741010 200741011 200741012 <b>200742017</b> | 9100.31-00        |
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|                     | • Issues Related to Statutes Other Than Contained in Internal Revenue Code<br>200726001   | 9999.92-00        |

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