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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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**Internal Revenue Service**

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<ul style="list-style-type: none"> <li>• <i>Corporations</i> 200737044</li> </ul>	501.03-05
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<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 200711023 200711023 200802036</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 200742022</li> </ul>	501.04-00
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<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i> 200720028</li> </ul>	501.05-01
<ul style="list-style-type: none"> <li>• <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 200713024 200723029 200723032</li> </ul>	501.06-00
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**1362.00-00**

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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 200726012 200726013 200740010	
	• Meaning of 200803004	7704.01-00
	• Qualifying Income 200712002 200722007 200722007 200728025 200740010 200749012	7704.03-00
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	• 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
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 200752036	7805.04-01
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	200702019	
	• Tax Exempt Bonds 200704019 200704019 200705027 200705027	7871.03-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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 200710002 200725004 200725004 200725006 200725006 200725007 200725007 200725017 200725017 200736003 200736005 200736009 200736010 200736011 200736012 200736013 200736018 200741010 200741011 200741012 200804006 200804011 200804012 200804014 200804019 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 200719002 200719002 200719003 200719003 200719008 200719008 200719009 200719009 200720005 200720006 200720013 200720014 200720018 200720019 200721001 200721006 200722006 200722006 200722008 200722008 200722009 200722009 200722010 200722010 200722012 200722012 200722015 200722015 200722023 200722023 200723009 200723011 200723013 200724001 200724009 200724018 200724022 200724028 200726004 200726017 200726022 200726028 200727006 200727007 200728005 200728012 200728013 200728016 200728030 200728040 200728041 200729017 200729026 200729029 200729037 200730006 200730007 200730018 200731004 200731005 200731015 200731017 200732004 200732004 200732004 200732011 200732011 200732011 200733005 200734015 200734016 200735004 200735005 200735006 200735007 200735018 200737007 200737008 200737031 200737034 200737035 200737037 200737042 200738006 200738009 200738018 200740002 200740008 200741010 200741011 200741012 200742002 200742008 200742015 200742017 200743012 200743024 200743025 200743026 200743027 200743028 200743029 200743031 200744012 200744014 200744016 200744018 200745005 200745012 200745017 200746006 200746006 200746013 200746013 200747004 200748002 200748017 200749002 200750004 200751005 200751005 200751006 200751006 200751015 200751015 200751016 200751016 200751017 200751017 200751018 200751018 200751019 200751019 200751020 200751020 200751021 200751021 200752004 200752031 200752032 200752033 200801005 200802021 200802029 200803006 200803007 200803010 200803013 200805001 200805002 200805005 200805008 200805013 200805015 200805017 200807013 **200807013**

• Section 42; Low-Income Housing Credit 9100.01-00  
200702029 200725020 200725020 200725021 200725021 200723017 200723018 200723019 200723020 200723021 200723022 200723023 200724025 200724026 200726020 200728007 200731001 200737011 200807010 **200807010**

• Section 146; Volume Cap 9100.03-00  
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• Section 168; MACRS 9100.04-00  
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
200703026 200717015 200712034 200723024 200731003 200735002 200740006 200751009 200751009

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<ul style="list-style-type: none"> <li>• Section 446 200725017 200725017</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 200725017 200725017 200738001 200749015 200750006 200750010 200751008 200751008</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200704023 200704023 200721005 200723009 200729024 200731018 200738009 200802001 200806001</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200702030</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200708009 200709038 200709038 200728009 200738011 200751014 200751014 200805018</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 200701025 200701030 200705005 200705005 200709005 200709048 200709052 200709053 200717011 200736001 200741006 200709005 200709048 200709052 200709053 200711007 200711007 200712003 200712015 200712022 200712035 200713003 200713021 200714003 200714012 200716018 200718001 200718003 200718013 200721010 200723002 200723008 200723010 200724014 200726014 200726019 200726021 200726028 200727010 200728003 200728036 200729020 200729030 200730008 200730018 200731006 200731024 200731026 200732003 200732003 200732003 200733001 200733020 200733021 200734002 200735004 200735005 200737005 200737015 200737018 200737034 200738003 200740003 200740011 200741006 200742008 200743018 200744007 200744010 200745012 200745017 200749001 200749003 200749004 200749009 200749011 200750007 200750008 200751012 200751012 200752021 200752022 200801002 200801010 200805014 200807008 <b>200807008 200807009 200807009</b></li> </ul>	9100.22-00
<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 200702016</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 200752024</li> </ul>	9100.28-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200736016 200711020 200711020 200742009 200743016 200752024</li> </ul>	9100.29-00

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	200701022 200703003 200703004 200703005 200704009 200704009 200708004	
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	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200716025 200751012 200751012 200752029	
	• <i>United Kingdom</i>	9114.03-42
	200712007	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200709062 200709062 200721014 200747020	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
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9999.98-00

200704042 200704042 200706008 200707001 200707002 200707003 200707004  
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