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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**

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<b>Section 7121</b>	<b>Closing Agreements</b>	<b>7121.00-00</b>
	• Validity 200802031	7121.06-00
<b>Section 7701</b>	<b>Definitions</b> 200801003 200803004 200803007 200803009 200803010 200804001 200804002 200804003 200804019 200805013 200805020 200808011 200808020 200808029 200809002 200809006 200809007 200809008 200809009 200809014 200809015 200809020 200809021 200809022 200809028 200810003 200810004 200810006 200810007 <b>200811001 200811005 200811006 200811011 200811015</b>	<b>7701.00-00</b>
	• Partnerships v. Associations 200804007 200808015	7701.02-00
	• Association v. Trust 200810002 <b>200811007</b>	7701.03-00
	• <i>Liquidating Trusts</i> <b>200811007</b>	7701.03-06
	• <i>Ordinary Trusts</i> 200807003 200807003	7701.03-08
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 200805022	<b>7702.00-00</b>
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	• Meaning of 200803004	7704.01-00
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b> 200801005 200802021 200802029 200803006 200803007 200803010 200803013 200804006 200804011 200804012 200804014 200804019 200805001 200805002 200805005 200805008 200805013 200805015 200805017 200807013 200807013 200808001 200808015 200808020 200809002 200809006 200809007 200809008 200809009 200809010 200809014 200809015 200809019 200809022 200810007 200810009 200810012 <b>200811005 200811006 200811011</b>	<b>9100.00-00</b>
	• Section 42; Low-Income Housing Credit 200807010 200807010	9100.01-00

	• Section 146; Volume Cap 200805016 200807013 200807013	9100.03-00
	• Section 168; MACRS 200808003	9100.04-00
	• Section 442; Accounting Periods 200807012 200807012	9100.09-00
	• Section 446	9100.10-00
	• <i>Accounting Methods</i> 200810011	9100.10-01
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200802001 200806001 200808022 200808023	9100.15-00
	• Section 1502; Election to File Consolidated Return 200805018	9100.20-00
	• Other 200801002 200801010 200805014 200807008 200807008 200807009 200807009 200808002 200808021 200809013 <b>200811008</b>	9100.22-00
	• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200809016	9100.29-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200801003 200802006 200802007 200803009 200803010 200804001 200804002 200804003 200804007 200805013 200805020 200807006 200807006 200808005 200808007 200808008 200808009 200808010 200808011 200808015 200808029 200809002 200809020 200809021 200809022 200809028 200810003 200810004 200810006 <b>200811001 200811015</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
	• <i>Canada</i> 200810013	9114.03-06
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List 200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200810012	9999.98-00