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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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**20915027**

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7701.01-00

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• Partnerships v. Associations

7701.02-00

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 20845012

• Limited Partnerships

7701.02-03

20816029 20816031

	• Association v. Trust 200913001 200913001 200913001 200913001 200913001 200810002 200811007 200835029 200848010	7701.03-00
	• <i>Liquidating Trusts</i> 200811007	7701.03-06
	• <i>Ordinary Trusts</i> 200807003 200807003	7701.03-08
	• Indian Tribal Government 200845025	7701.20-00
	• Motor Vehicle Operating Leases	7701.25-00
	• <i>In General</i> 200828019 200914001	7701.25-01
<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 200805022 200910001 200814005 200838018 200903001 200906001	<b>7702.00-00</b>
	• Correction of Errors 200819003 200838018 200841034 200901028	7702.20-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 200906001	<b>7702A.00-00</b>
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b> 200909006 200845035 200848018	<b>7704.00-00</b>
	• Meaning of 200803004 200852005	7704.01-00
	• Qualifying Income 200821021 200844002 200909006 200827014 200827022 200841017 200845024 200845035	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b> 200909043 200913053 200913053 200913053 200913053 200913053	<b>7805.00-00</b>
<b>Section 7871</b>	<b>Indian Tribal Governments Treated As States For Certain Purposes</b>	<b>7871.00-00</b>
	• Tax Exempt Bonds 200911001	7871.03-00
<b>Section 8021</b>	<b>Powers</b> 200911011	<b>8021.00-00</b>

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200801005 200802021 200802029 200803006 200803007 200803010 200803013  
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**200915013 200915023 200915027**

• Section 42; Low-Income Housing Credit  
200807010 200807010 200821027 200821028 200821029 200842016

9100.01-00

• Section 146; Volume Cap 200805016 200807013 200807013 200815028	9100.03-00
• Section 168; MACRS 200808003 200846014 200846015	9100.04-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 200816028 200813034 200816028 200819008 200819009 200819010 200819011 200819012 200829010 200832004 200906034	9100.06-00
• Section 442; Accounting Periods 200807012 200807012 200913009 200913009 200913009 200913009 200913009 200812021 200817027 200822023 200829009 200830007 200832002 200841016 200843017 200846016 200849008 200849009 200852027 200852028 200901027 200905017 200905017 200906041 200908023 200908024 200914006 <b>200915028</b> <b>200915029</b>	9100.09-00
• Section 446 <i>Accounting Methods</i> 200810011 200812011 200817030 200838012 200851004 200851019 200852026	9100.10-00 9100.10-01
• Section 472; LIFO Election 200812010 200817033 200914015	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 200834006 200904020	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200802001 200806001 200808022 200808023 200826027 200826027 200815008 200817026 200820001 200825002 200827020 200827031 200832014 200834018 200835007 200837001 200838006 200838019 200840005 200852030 200901015 200901016 200903068 200903069 200908018	9100.15-00
• Section 1502; Election to File Consolidated Return 200805018 200819002 200840020 200903070 200906036 200907020	9100.20-00
• Other 200801002 200801010 200805014 200807008 200807008 200807009 200807009 200808002 200808021 200816026 200816030 200821008 200821023 200826001 200826001 200913005 200913005 200913005 200913005 200913005 200913006 200913006 200913006 200913006 200913006 200913010 200913010 200913010 200913010 200913010 200809013 200811008 200812007 200814018 200815012 200816026 200816030 200831007 200831008 200831012 200832005 200832006 200834015 200835001 200835008 200836011 200837017 200837018 200837019 200837020 200837021 200839019 200840019 200842025 200843003 200845039 200846017 200848013 200848019 200850026 200850026 200851016 200852023 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012 <b>200915013</b>	9100.22-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 200827003	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200809016 200815002 200819015 200835006 200905021 200905021	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
 200801003 200802006 200802007 200803009 200803010 200804001 200804002  
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**Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00**  
 200817037

- U.S. Model Income Tax Treaty 9114.01-00
- *Taxes Covered* 9114.01-02  
 200848071
- U.S. Income Tax Treaties 9114.03-00
- *Canada* 9114.03-06  
 200810013

**Section 9115 (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 9115.00-00**

- Allowance of Claims (Section 502) 9115.04-00
- *Interest* 9115.04-06  
**200915046**

<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200851081 200906046 200911031 200914048 200914058	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code <b>200915038</b>	9999.92-00
	• <i>Freedom of Information Act</i> 200848031	9999.92-01
	• Constitutional Issues Not Related to Code Sections	9999.94-00
	• <i>Tax Protest Cases</i> 200848031	9999.94-02
	• Not Able to Identify Under Present List	9999.98-00
	200802023 200806002 200806003 200806004 200806011 200808013 200808014 200808018 200808039 200826010 200826010 200909016 200909020 200909034 200909035 200909038 200909044 200909053 200909055 200910018 200910024 200910035 200910036 200910054 200910057 200913019 200913019 200913019 200913019 200913019 200913027 200913027 200913027 200913027 200913027 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913029 200913070 200913070 200913070 200913070 200913070 200810012 200813041 200816029 200816032 200816033 200823016 200830001 200838011 200840015 200840031 200840044 200840050 200841025 200842042 200845030 200846028 200848022 200848029 200848039 200848040 200848044 200848053 200848063 200848063 200848065 200851024 200851036 200851049 200851061 200851077 200851095 200851102 200851108 200852022 200906032 200906033 200906044 200907031 200908029 200911005 200911016 200911030 200911030 200912009 200912009 200912010 200912010 200912015 200912015 200912017 200912017 200912020 200912020 200912023 200912023 200912025 200912025 200914020 200914023 200914023 200914047 200914059 200914065 200914065 200914066 200914066 200914073	