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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**

**168 3600**

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	• Suspension of Statute of Limitations 200920048	7609.04-00
<b>Section 7611</b>	<b>Restrictions on Church Tax Inquiries and Examinations</b> 200911028	<b>7611.00-00</b>
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• Associations v. Corporations

7701.01-00

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	• Partnerships v. Associations 200910011 200913042 200913042 200913042 200913042 200913042 200919006 200921004 200921005 200928016 200928016 200932006 200932024	7701.02-00
	• Association v. Trust 200913001 200913001 200913001 200913001 200913001 200927022	7701.03-00
	• Motor Vehicle Operating Leases	7701.25-00
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<b>Section 7702</b>	<b>Life Insurance Contract Defined</b> 200903001 200906001 200910001	<b>7702.00-00</b>
	• Correction of Errors 200901028 200917002	7702.20-00
<b>Section 7702A</b>	<b>Modified Endowment Contracts</b> 200906001	<b>7702A.00-00</b>
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b> 200919011	<b>7702B.00-00</b>
<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 200927037	7703.02-00
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	• Qualifying Income 200909006 200919019 200921010 200927002	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b> 200909043 200913053 200913053 200913053 200913053 200913053 200913053 200931050 200931050 200931050	<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 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 200923002 200923017 200923018 200923019 200923020 200923021 200924021 200924022 200924023 200924024 200924025 200924026 200924027 200924028 200924029 200924030 200924031 200924032 200924033	<b>7872.00-00</b>
<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**

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• Section 42; Low-Income Housing Credit  
200930033

9100.01-00

• Section 338(g); Election Under Section 1.338-1T(c)(1)  
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9100.06-00

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<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 200914015</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 663; Special Rules Applicable to Sections 661 and 662 200904020</li> </ul>	9100.12-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200901015 200901016 200903068 200903069 200908018 200917018 200921006 200921013 200924014 200929003 200929003 200929003 200932037 200933001 <b>200936015 200936016</b></li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200903070 200906036 200907020 200923023 200931041 200931041 200931041 200927004 200934006 200935010 <b>200936021</b></li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 200903072 200904002 200904003 200904004 200904005 200904006 200907019 200908012 200913005 200913005 200913005 200913005 200913005 200913006 200913006 200913006 200913006 200913006 200913010 200913010 200913010 200913010 200913010 200915013 200916008 200917019 200919007 200923003 200925019 200928027 200928027 200928028 200928028 200932009 200934029 200934033 200935007</li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200905021 200905021 200917001 200928028 200928028 200932048 200935012</li> </ul>	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
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<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>United Kingdom</i> 200932017	9114.03-42
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Allowance of Claims (Section 502)	9115.04-00

	• <i>Interest</i>	9115.04-06
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<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
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	• Not Able to Identify Under Present List	9999.98-00
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