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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**

**168 3600**

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200911011 200937030

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9114

Tax Conventions (See Also 894.01-00 through 894.12-00)

9114.00-00

• U.S. Income Tax Treaties

9114.03-00

• *United Kingdom*  
200932017

9114.03-42

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<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> 200915046	9115.04-06
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	200906046 200911031 200914048 200914058 200935025	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200915038 200916027	9999.92-00
	• Not Able to Identify Under Present List	9999.98-00
	200906032 200906033 200906044 200907031 200908029 200909016 200909020 200909034 200909035 200909038 200909044 200909053 200909055 200910018 200910024 200910035 200910036 200910054 200910057 200911005 200911016 200911030 200911030 200912009 200912009 200912010 200912010 200912015 200912015 200912017 200912017 200912020 200912020 200912023 200912023 200912025 200912025 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 200914020 200914023 200914023 200914047 200914059 200914065 200914065 200914066 200914066 200914073 200916025 200917041 200919035 200919038 200919039 200919042 200919042 200919048 200923032 200923038 200923038 200923038 200923049 200923050 200923051 200923052 200923053 200923054 200923055 200923057 200923058 200923059 200923060 200931051 200931051 200931051 200931056 200931056 200931056 200941011 200941013 200941022 200941030 200921031 200921032 200921034 200921035 200922031 200922033 200922034 200924044 200924048 200924052 200924053 200924054 200924055 200924058 200924059 200924060 200925003 200925050 200925051 200925052 200925053 200925054 200925055 200926022 200927019 200928018 200928018 200928018 200928018 200929005 200929005 200929005 200929005 200929005 200929005 200930035 200932029 200933036 200933036 200933036 200935026 200935029 200936028 200936028 200936032 200936034 200936035 200936036 200938022 200938022 200938024 200938027 200938036 200939022 200939024 200939027 200939030 <b>200942022 200942050 200942053 200942055 200942056 200942057</b> <b>200942058 200942059 200942060 200942061 200942062 200942063 200942064</b> <b>200942065 200942066 200942067</b>	

