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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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	200911011 200937030	

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200901006 200901009 200901010 200901017 200901021 200903002 200903003
200903004 200903005 200903006 200903007 200903008 200903009 200903010
200903011 200903012 200903013 200903014 200903015 200903016 200903017
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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) 200906034 200931002 200931002 200931002 200928017 200928017	9100.06-00
• Section 442; Accounting Periods 200901027 200905017 200905017 200906041 200908023 200908024 200913009 200913009 200913009 200913009 200913009 200914006 200915028 200915029 200931005 200931005 200931005 200932005 200932044 200934004 200934005 200938012	9100.09-00
• Section 446 200944015	9100.10-00
• <i>Accounting Methods</i> 200944015	9100.10-01
• Section 472; LIFO Election 200914015	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 200904020	9100.12-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200901015 200901016 200903068 200903069 200908018 200917018 200941007 200921006 200921013 200924014 200929003 200929003 200929003 200932037 200933001 200936015 200936016	9100.15-00
• Section 1502; Election to File Consolidated Return 200903070 200906036 200907020 200923023 200931041 200931041 200931041 200927004 200934006 200935010 200936021 200940012 200944022 200945028	9100.20-00
• 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 200940004 200940008 200940010 200940014	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200939001	9100.26-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 200905021 200905021 200917001 200928028 200928028 200932048 200935012	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

200901005 200901006 200901007 200903002 200903003 200903004 200903005
200903006 200903007 200903008 200903009 200903010 200903011 200903012
200903013 200903014 200903015 200903016 200903017 200903018 200903019
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200944010 **200945001 200945021 200945030 200945033**

Section 9114

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

9114.00-00

• U.S. Income Tax Treaties

9114.03-00

	• <i>United Kingdom</i> 200932017	9114.03-42
	• Administrative Assistance Treaties	9114.09-00
	• <i>Other Tax Information Exchange Agreements</i> 200940027	9114.09-02
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Allowance of Claims (Section 502)	9115.04-00
	• <i>Interest</i> 200915046	9115.04-06
	• Exceptions to Discharge (Section 523) 200944041	9115.19-00
Section 9999	Miscellaneous Issues 200906046 200911031 200914048 200914058 200935025	9999.00-00
	• 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 200942022 200942050 200942053 200942055 200942056 200942057 200942058 200942059 200942060 200942061 200942062 200942063 200942064 200942065 200942066 200942067 200943045 200944032 200944035 200944036 200944040 200944042 200944045 200944050 200944053 200944062 200945035 200945038 200945039 200945048 200945066	