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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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<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>	<b>7872.00-00</b>
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	• Exempted Loans (In general) 200943028	7872.06-00
<b>Section 8021</b>	<b>Powers</b>	<b>8021.00-00</b>
	200911011 200937030	

**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) 200906034 200931002 200931002 200931002 200947013 200928017 200928017	9100.06-00
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• Section 446 200944015	9100.10-00
• <i>Accounting Methods</i> 200944015 200946031	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
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• 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

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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
	• Administrative Assistance Treaties	9114.09-00
	• <i>Other Tax Information Exchange Agreements</i> 200940027	9114.09-02
<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
	• Exceptions to Discharge (Section 523) 200944041	9115.19-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200906046 200911031 200914048 200914058 200935025 200946051	<b>9999.00-00</b>
	• 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  
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