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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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**Internal Revenue Service**

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• Association v. Trust 7701.03-00  
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• *Liquidating Trusts* 7701.03-06  
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 200903001 200906001 200910001

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<b>Section 7703</b>	<b>Determination of Marital Status</b>	<b>7703.00-00</b>
	• Married Individuals Living Apart 200927037	7703.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	200909006 200919019 200921010	
	• Qualifying Income 200909006 200919019 200921010 200927002 200939016	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
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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
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	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
• 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
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• <i>Accounting Methods</i> 200944015 200946031	9100.10-01
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• Section 1502; Election to File Consolidated Return 200903070 200906036 200907020 200923023 200931041 200931041 200931041 200927004 200934006 200935010 200936021 200940012 200944022 200945028	9100.20-00
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• 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
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	• <i>Interest</i> 200915046	9115.04-06
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	• 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

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