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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**

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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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201004012 201004013 201004014 201004015 201004016 201004017 201004018  
201004019 201004020 201004024 201004047 201006007 201006008 201006009  
201006016 201006020 201006021 201007036 201007037 201007038 201007039  
201007040 201007041 201007048 201008020 201008020 201008023 201008023  
201008024 201008024 201008025 201008025 201008026 201008026 201008027  
201008027 201008028 201008028 201008034 201008034 201010001 201010002  
201010003 201010004 201010005 201010016 201010019 201012019 201012020  
201012021 201012022 201013016 201013019 201014004 201014032 201014038  
201014041 **201015012 201015019 201015020 201015021 201015026**

- Section 42; Low-Income Housing Credit 9100.01-00  
201010017
- Section 146; Volume Cap 9100.03-00  
201002033
- Section 168; MACRS 9100.04-00  
201013015
- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
201010012
- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
201012035 201014059
- Section 442; Accounting Periods 9100.09-00  
201001001 201010024
- Section 472; LIFO Election 9100.11-00  
201005026
- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership 9100.15-00  
Property  
201002026 201011004 201012031 201012032
- Section 1502; Election to File Consolidated Return 9100.20-00  
201002032 201013029
- Other 9100.22-00  
201002005 201002030 201003008 201006008 201006009 201006024 201010004  
201010005 201014041 **201015027**
- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the 9100.26-00  
Tax Year Even Though Not Paid Until Subsequent Year  
201011001
- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00  
201006022
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
201006022 201014046

	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	201002011 201002020 201002028 201002037 201003011 201004002 201004007 201004009 201004010 201004011 201004012 201004013 201004014 201004015 201004016 201004017 201004018 201004019 201005003 201005004 201005005 201005006 201005007 201005008 201005009 201005010 201005011 201005012 201006006 201006007 201006014 201007001 201007002 201007003 201007004 201007005 201007006 201007007 201007008 201007009 201007010 201007011 201007012 201007013 201007014 201007015 201007016 201007017 201007018 201007019 201007020 201007021 201007022 201007023 201007024 201007025 201007026 201007027 201007028 201007029 201007030 201007031 201007032 201007033 201007034 201007036 201007037 201007038 201007039 201007040 201007041 201007047 201008001 201008001 201008002 201008002 201008003 201008003 201008004 201008004 201008005 201008005 201008006 201008006 201008007 201008007 201008008 201008008 201008009 201008009 201008010 201008010 201008011 201008011 201008012 201008012 201008013 201008013 201008014 201008014 201008015 201008015 201008016 201008016 201008017 201008017 201008018 201008018 201008019 201008019 201008021 201008021 201008022 201008022 201008023 201008023 201008024 201008024 201008025 201008025 201008026 201008026 201008027 201008027 201008028 201008028 201009001 201009002 201009003 201009004 201009005 201009006 201009007 201009008 201009009 201009010 201009011 201012001 201012002 201012003 201012004 201012005 201012006 201012007 201012008 201012009 201012010 201012011 201012012 201012013 201012014 201012015 201012016 201012017 201012018 201012019 201012020 201012021 201012022 201012023 201012024 201012025 201012026 201012027 201012028 201012029 201012030 201013003 201013004 201013005 201013006 201013007 201013008 201013009 201013010 201013011 201013012 201013013 201013014 201013022 201013023 201014005 201014006 201014007 201014008 201014009 201014010 201014011 201014012 201014013 201014014 201014015 201014016 201014017 201014018 201014019 201014020 201014021 201014022 201014023 201014024 201014025 201014026 201014027 201014028 201014029 201014030 201014031 <b>201015005 201015006</b> <b>201015007 201015008 201015009 201015010 201015011 201015012 201015019</b> <b>201015020</b>	
<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>Canada</i>	9114.03-06
	201002030 201008045 201008045 201009012 <b>201015027</b>	
	• <i>United Kingdom</i>	9114.03-42
	201010027	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	• Chapter XI (Reorganization)	9115.10-00
	201003001	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List	9999.98-00
	201002009 201003017 201003026 201003027 201003028 201003029 201004008 201004021 201004026 201005015 201005017 201005029 201005037 201005042 201005049 201005052 201006034 201006036 201006037 201007053 201007059 201008043 201008043 201010013 201010015 201010031 201012034 201013049 201013053 201013068 201013069 201013070 201013071 201013074 201014050 201014050 201014050 201014050 201014050 201014057 201014066 201014074 201014075 201014076 201014077 <b>201015002 201015002 201015003 201015018</b>	

