

Publication 1078  
Issue: 10/29/2010

# Section 6110 Index

Written  
Determinations  
Requested After  
November 1, 1976

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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201039023 **201043005 201043026**

• Partnerships v. Associations 7701.02-00  
201016011 201017035 201032036 201032037 201037008

• Association v. Trust 7701.03-00

• *Ordinary Trusts* 7701.03-08  
201024053 201040003

**Section 7704**

**Certain Publicly Traded Partnerships Treated as Corporations**

**7704.00-00**

201005018 201016026

• Qualifying Income 7704.03-00  
201005018 201025037 201027003 **201043024**

**Section 7872**

**Treatment of Loans with Below Market Interest Rates**

**7872.00-00**

201042007 201042008



**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

201001003 201001004 201001006 201001014 201002008 201002010 201002012  
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201042007 201042008 201042009 201042021 **201043002 201043004 201043005**  
**201043006 201043025**

- Section 42; Low-Income Housing Credit 9100.01-00  
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- Section 59(e) 9100.02-00  
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- Section 146; Volume Cap 9100.03-00  
201002033
- Section 168; MACRS 9100.04-00  
201013015 201024034 201025035 201027023 201028018 201033002
- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00  
201010012 201033029 201035005
- Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00  
201012035 201014059 201037013
- Section 442; Accounting Periods 9100.09-00  
201001001 201010024 201027002 201029006 201029013
- Section 446 9100.10-00
- *Accounting Methods* 9100.10-01  
201017026 201030023 201038007 **201043030**
- Section 472; LIFO Election 9100.11-00  
201005026
- Section 706; Taxable Years of Partner and Partnership 9100.13-00  
201031029
- Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00  
201002026 201011004 201012031 201012032 201017034 201032001

<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 201017010 201017032 201017033 201019013 201019015 201019016 201023049 201025020 201025032 201025034 201025039 201025043 201027016 201027017 201027019 201027033 201027042 201028005 201028014 201028015 201028025 201030003 201035006 201037018 201037021 201038011 201039015</li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022</li> </ul>	9100.28-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001</li> </ul>	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
 201002011 201002020 201002028 201002037 201003011 201004002 201004007  
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<b>Section 9103</b>	<b>Attorneys</b> 201036021	<b>9103.00-00</b>
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>  • U.S. Model Income Tax Treaty	<b>9114.00-00</b>  9114.01-00

	• <i>Independent Personal Services</i> 201027041 201028026 201028027	9114.01-14
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015	9114.03-06
	• <i>United Kingdom</i> 201010027	9114.03-42
	• <i>Russian Federation</i> 201027041 201028026 201028027	9114.03-47
<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) 201003001	9115.10-00
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	• Not Able to Identify Under Present List 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 201015002 201015002 201015003 201015018 201016054 201016061 201016069 201016094 201016096 201017043 201017058 201017068 201017069 201017070 201017071 201017072 201017073 201017074 201017075 201017076 201018012 201019021 201019022 201019023 201019024 201019025 201019026 201019027 201019028 201019029 201019030 201019031 201019032 201020020 201020027 201020028 201020029 201020030 201020031 201020032 201021024 201021043 201022002 201022005 201022006 201023011 201023055 201023067 201023068 201023069 201023070 201023071 201024030 201024031 201024049 201024055 201024057 201024070 201025051 201025052 201025071 201025072 201025074 201025085 201025086 201025087 201026035 201027007 201027007 201027007 201027049 201028039 201029027 201029028 201029029 201030026 201030027 201030032 201030036 201030037 201032038 201033030 201034007 201034015 201034018 201034022 201035003 201035018 201035039 201035040 201035041 201035042 201038016 201039025 201039028 201039028 201040003 201040005 201040006 201040015 201040016 201040040 201040042 201040043 <b>201043008 201043033 201043040 201043051</b>	9999.98-00

