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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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201050011

	• <i>Ordinary Trusts</i> 201024053 201040003	7701.03-08
Section 7702	Life Insurance Contract Defined 201045019 201046008	7702.00-00
	• Cash Value Accumulation Test 201046008	7702.02-00
	• Other Definitions and Special Rules 201045019	7702.06-00
	• Change in Benefits During First 15 Years 201046008	7702.17-00
Section 7704	Certain Publicly Traded Partnerships Treated as Corporations 201005018 201016026	7704.00-00
	• Qualifying Income 201005018 201025037 201027003 201043024	7704.03-00
Section 7805	Rules and Regulations	7805.00-00
	• Prospective Application of Changes in Regulations	7805.01-00
	• <i>Prospective Application of Rulings</i> 201048041 201048041	7805.01-01
Section 7872	Treatment of Loans with Below Market Interest Rates 201042007 201042008	7872.00-00

Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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201002021 201002033 201003003 201048001 201048002 201048003 201048004
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201103038 201103039

- Section 42; Low-Income Housing Credit 9100.01-00
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- Section 59(e) 9100.02-00
201024034 201027004
- Section 146; Volume Cap 9100.03-00
201002033
- Section 168; MACRS 9100.04-00
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201103031
- Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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- 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

<ul style="list-style-type: none"> • <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 	9100.10-01
<ul style="list-style-type: none"> • Section 472; LIFO Election 201005026 	9100.11-00
<ul style="list-style-type: none"> • Section 706; Taxable Years of Partner and Partnership 201031029 	9100.13-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 	9100.15-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 	9100.20-00
<ul style="list-style-type: none"> • 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 201045017 201049001 201051018 	9100.22-00
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001 	9100.26-00
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 201006022 	9100.28-00
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001 201045015 	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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• Not Able to Identify Under Present List

9999.98-00

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