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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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<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
<ul style="list-style-type: none"> <li>201102065 201102066 201004044 201004045 201007068 201007069 201007070</li> <li>201007071 201007072 201007073 201007074 201007075 201007076 201013056</li> <li>201013057 201013058 201013059 201013061 201013062 201013063 201013064</li> <li>201015044 201016089 201017059 201017060 201017061 201017062 201017063</li> <li>201017064 201017077 201019033 201020021 201021029 201021030 201021031</li> <li>201021032 201021033 201021034 201021036 201021046 201022029 201022030</li> <li>201023057 201023058 201023059 201023060 201023061 201023062 201023074</li> <li>201025079 201025080 201025081 201025083 201029030 201029032 201029033</li> <li>201029034 201029035 201029036 201031033 201031035 201032047 201032048</li> <li>201032049 201032050 201032051 201032052 201032053 201036025 201037029</li> <li>201037030 201037031 201037032 201037033 201039034 201039035 201040022</li> <li>201040023 201040024 201040025 201040026 201040027 201040028 201040029</li> <li>201040030 201040031 201040032 201040033 201040035 201040036 201040038</li> <li>201042038 201042039 201043052 201044020 201044021 201045024 201045025</li> <li>201045026 201045027 201045028 201045029 201045030 201047033 201049043</li> <li>201049044 201049045 201050035 201050037 201050038 201050039 201050041</li> <li>201101024 201101025 201101026 201101027 201101028 201102065 201102066</li> <li>201103056 201103057 201103061 201104066 201105042 201105044 201106016</li> <li>201106017 <b>201108038 201108048</b></li> </ul>	
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<ul style="list-style-type: none"> <li>201039044 201044019 201047024</li> </ul>	
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<ul style="list-style-type: none"> <li>• Unincorporated Associations</li> </ul>	501.03-04
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<ul style="list-style-type: none"> <li>• Corporations</li> </ul>	501.03-05
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<ul style="list-style-type: none"> <li>• Homes for Aged and Related Organizations (See Also 0501.04-02)</li> </ul>	501.03-10
<ul style="list-style-type: none"> <li>201044017 201049046</li> </ul>	
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<ul style="list-style-type: none"> <li>201016089</li> </ul>	
<ul style="list-style-type: none"> <li>• Political Action Organizations</li> </ul>	501.03-17
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<ul style="list-style-type: none"> <li>• Religious Organizations</li> </ul>	501.03-20
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<ul style="list-style-type: none"> <li>201037037</li> </ul>	
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<ul style="list-style-type: none"> <li>201017067</li> </ul>	
<ul style="list-style-type: none"> <li>• Schools, Colleges, etc.</li> </ul>	501.03-23
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<ul style="list-style-type: none"> <li>201017067</li> </ul>	

<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i> 201048045 201102064 201016089 201031034 201036031 201042040 201044016 201044026 201048045 201050033 201102071</li> </ul>	501.03-30
<ul style="list-style-type: none"> <li>• Civic Leagues and Social Welfare Groups (See Also 0501.03-25) 201013060 201017065 201029037 201031035 201037034</li> </ul>	501.04-00
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<ul style="list-style-type: none"> <li>• Labor Organizations</li> </ul>	501.05-00
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<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 201012051 201028042 201040020 201105048 201107028</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• <i>Professional Associations (See Also 0501.03-11)</i> 201038015</li> </ul>	501.06-03
<ul style="list-style-type: none"> <li>• Social Clubs 201002043 201002044 201013055 201023063 201029038 201032045 201032046 201039036 201040037 201043042 201107029 201107030 <b>201108039</b></li> </ul>	501.07-00
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<ul style="list-style-type: none"> <li>• <i>Distribution of Assets</i> 201032045</li> </ul>	501.07-02
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<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 201025078 201038021</li> </ul>	501.07-05
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<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 201022023 201024068</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 201028042</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• Domestic Fraternal Societies, Orders, and Associations 201002040 201039037 201039038 201039039 201040034 201050034 201050036</li> </ul>	501.10-00
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<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Telephone Companies</i> 201002042 201007067 201105047</li> </ul>	501.12-02
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 201016081</li> </ul>	501.12-03

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<b>Section 7430</b>	<b>Awarding of Court Costs and Certain Fees</b> 201024046	<b>7430.00-00</b>
<b>Section 7436</b>	<b>Proceedings for Determination of Employment Status</b> • Tax Court Jurisdiction 201049027	<b>7436.00-00</b> 7436.01-00
<b>Section 7476</b>	<b>Declaratory Judgments Relating to Qualification of Certain Retirement Plans</b> • Creation of Remedy • <i>Determination by Secretary</i> 201052008	<b>7476.00-00</b> 7476.01-00 7476.01-03
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<b>Section 7609</b>	<b>Special Procedures for Third-Party Summonses</b> • Notice to Person Identified • <i>Exceptions to Notice</i> 201107024	<b>7609.00-00</b> 7609.02-00 7609.02-01

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- Associations v. Corporations

7701.01-00

- *Oil Leases*

7701.01-02

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**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

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• 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  
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• Section 266; Carrying Charges 9100.05-00  
201105014

• 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  
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• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013	9100.09-00
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• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 <b>201108006</b>	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037	9100.20-00
• 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 201105018 201105029 <b>201108013</b>	9100.22-00
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9100.31-00

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**201108019**

<b>Section 9103</b>	<b>Attorneys</b> 201036021	<b>9103.00-00</b>
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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>  • U.S. Model Income Tax Treaty  • <i>Independent Personal Services</i> 201027041 201028026 201028027  • U.S. Income Tax Treaties  • <i>Canada</i> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018  • <i>United Kingdom</i> 201010027  • <i>Russian Federation</i> 201027041 201028026 201028027	<b>9114.00-00</b>  9114.01-00  9114.01-14  9114.03-00  9114.03-06    9114.03-42  9114.03-47
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>  • Chapter XI (Reorganization) 201003001  • Exceptions to Discharge (Section 523)  • <i>Prepetition Priority Taxes</i> 201048039 201048039	<b>9115.00-00</b>  9115.10-00  9115.19-00  9115.19-05
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201103043 201105041 201107019	<b>9999.00-00</b>

• Not Able to Identify Under Present List 9999.98-00  
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• Bank Secrecy Act 9999.99-00  
• *Issues in Case Not Yet Identified* 9999.99-99  
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