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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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<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest</li> </ul>	501.03-00
201102065 201102066 201004044 201004045 201007068 201007069 201007070 201007071 201007072 201007073 201007074 201007075 201007076 201013056 201013057 201013058 201013059 201013061 201013062 201013063 201013064 201015044 201016089 201017059 201017060 201017061 201017062 201017063 201017064 201017077 201019033 201020021 201021029 201021030 201021031 201021032 201021033 201021034 201021036 201021046 201022029 201022030 201023057 201023058 201023059 201023060 201023061 201023062 201023074 201025079 201025080 201025081 201025083 201029030 201029032 201029033 201029034 201029035 201029036 201031033 201031035 201032047 201032048 201032049 201032050 201032051 201032052 201032053 201036025 201037029 201037030 201037031 201037032 201037033 201039034 201039035 201040022 201040023 201040024 201040025 201040026 201040027 201040028 201040029 201040030 201040031 201040032 201040033 201040035 201040036 201040038 201042038 201042039 201043052 201044020 201044021 201045024 201045025 201045026 201045027 201045028 201045029 201045030 201047033 201049043 201049044 201049045 201050035 201050037 201050038 201050039 201050041 201101024 201101025 201101026 201101027 201101028 201102065 201102066 201103056 201103057 201103061 201104066 201105042 201105044 201106016 201106017 201108038 201108048 201109028 201110012 201110020 201111014 201113035 201113036 <b>201114036</b>	
<ul style="list-style-type: none"> <li>• <i>Employee Benefit Organization (See Also 0501.09-00)</i></li> </ul>	501.03-01
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<ul style="list-style-type: none"> <li>• <i>Foundations</i></li> </ul>	501.03-02
201004041 201004043 201006032 201007061 201013065 201013066	
<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i></li> </ul>	501.03-04
201031033 201031035	
<ul style="list-style-type: none"> <li>• <i>Corporations</i></li> </ul>	501.03-05
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<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
201007060 201009015 201010028 201020021 201031032 201031035 201039046	
<ul style="list-style-type: none"> <li>• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i></li> </ul>	501.03-10
201044017 201049046	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
201014068	
<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
201016089	
<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i></li> </ul>	501.03-17
201020021	
<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
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<ul style="list-style-type: none"> <li>• <i>Religious Organizations</i></li> </ul>	501.03-20
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<ul style="list-style-type: none"> <li>• <i>Research Organizations</i></li> </ul>	501.03-21
201037037	
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
201017067	
<ul style="list-style-type: none"> <li>• <i>Schools, Colleges, etc.</i></li> </ul>	501.03-23
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**Section 9100**

**Extension of Time for Making Certain Elections**

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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  
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- Section 168; MACRS 9100.04-00  
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- Section 266; Carrying Charges 9100.05-00  
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- 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 201012035 201014059 201037013	9100.07-00
• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013	9100.09-00
• Section 446	9100.10-00
• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 <b>201114007</b>	9100.10-01
• Section 472; LIFO Election 201005026	9100.11-00
• 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 201108006 <b>201114011</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 201108013 201112005 201113022 <b>201114002 201114013</b> <b>201114014</b>	9100.22-00
• 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
• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001 201045015 201113016 <b>201114013 201114014</b>	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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**201114043**

• Bank Secrecy Act 9999.99-00

• *Issues in Case Not Yet Identified* 9999.99-99  
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