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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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<b>Section 6511</b>	<b>Limitations on Credit or Refund (Barred v. Not Barred)</b>	<b>6511.00-00</b>
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	• <i>Special Rules</i>	6511.03-00
	• <i>Foreign Tax Credit</i> 201036020 201111009	6511.03-03
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<b>Section 6513</b>	<b>Time Return Deemed Filed and Tax Considered Paid</b>	<b>6513.00-00</b>
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<b>Section 6514</b>	<b>Credits or Refunds After Period of Limitation (Erroneous v. Not Erroneous)</b>	<b>6514.00-00</b>
	201110011	
<b>Section 6532</b>	<b>Periods of Limitation on Suits (Barred v. Not Barred)</b>	<b>6532.00-00</b>
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<b>Section 6601</b>	<b>Interest on Underpayment, Nonpayment, or Extensions of Time for Payment of Tax (Interest v. No Interest Imposed)</b>	<b>6601.00-00</b>
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	• <i>Request for Interest Netting</i> 201108033 201113001	6601.10-00
<b>Section 6621</b>	<b>Determination of Rate of Interest; Compounding of Interest</b>	<b>6621.00-00</b>
	201024040	
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<b>Section 6651</b>	<b>Failure to File Tax Returns or Pay Tax (Addition v. No Addition to Tax)</b>	<b>6651.00-00</b>
	201015003 201018005 201018006 201034024 201103047 201116018	
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	201005053	
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	• <i>Failure to Pay Estimated Tax</i>	6654.01-00
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	201005037 201016078 201114027	

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<b>Section 7122</b>	<b>Compromises</b> 201016069 201024054 201052014 201052015 201112014	<b>7122.00-00</b>
<b>Section 7213A</b>	<b>Unauthorized Inspection of Returns or Return Information</b> 201001019	<b>7213A.00-00</b>
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**Section 7701**

**Definitions**

**7701.00-00**

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201104042

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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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<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 201005026</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 706; Taxable Years of Partner and Partnership 201031029</li> </ul>	9100.13-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037</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 201045017 201049001 201051018 201105018 201105029 201108013 201112005 201113022 201114002 201114013 201114014 201115007 201115011 201117019 201117022 201117023 <b>201118002</b> <b>201118010</b></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 201045015 201113016 201114013 201114014</li> </ul>	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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<b>Section 9103</b>	<b>Attorneys</b> 201036021	<b>9103.00-00</b>
<b>Section 9111</b>	<b>Miscellaneous Legal Proceedings</b>  • Equitable Remedies 201052004	<b>9111.00-00</b>  9111.09-00
<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  <i>9114.01-14</i>  9114.03-00  <i>9114.03-06</i>     <i>9114.03-42</i>     <i>9114.03-47</i>
<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  <i>9115.19-05</i>
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 201103043 201105041 201107019 201112009 201112015	<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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