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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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Section 1362

Election by Small Business Corporation

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**Section 7701**

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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 59(e) 9100.02-00  
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201105014



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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  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 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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