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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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<ul style="list-style-type: none"> <li>• <i>Ceases to be Small Business Corporation</i></li> </ul>	1362.02-02
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<ul style="list-style-type: none"> <li>• <i>Passive Investment Income</i></li> </ul>	1362.02-03
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<ul style="list-style-type: none"> <li>• <i>Inadvertent Terminations</i></li> </ul>	1362.04-00
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	• <i>Prospective Application of Rulings</i> 201048041 201048041	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 201117028	7805.03-00
<b>Section 7872</b>	<b>Treatment of Loans with Below Market Interest Rates</b> 201126011 201042007 201042008	<b>7872.00-00</b>

**Section 9100**

**Extension of Time for Making Certain Elections**

**9100.00-00**

201001003 201001004 201001006 201001014 201002008 201002010 201002012  
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201124015 201124016 201125002 201125016 201125019 201125020 **201127009**

• Section 42; Low-Income Housing Credit 9100.01-00  
201010017 201026011 201026012 201026013 201114008

• Section 59(e) 9100.02-00  
201024034 201027004

• *R and D Expenditures* 9100.02-03  
201126021

• Section 146; Volume Cap 9100.03-00  
201002033

<ul style="list-style-type: none"> <li>• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015</li> </ul>	9100.04-00
<ul style="list-style-type: none"> <li>• Section 266; Carrying Charges 201105014</li> </ul>	9100.05-00
<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201010012 201033029 201035005 201050026</li> </ul>	9100.06-00
<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 201120016</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 201119020 201122011 201122015</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 201126013 201126018 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 201118002 201118010 201119010 201120018 201121014 201121014 201123024 201123026 201125014 <b>201127002 201127003</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 201119023 201123017 201123018 201123019 201123020</li> </ul>	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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**Section 9103 Attorneys 9103.00-00**  
201036021

**Section 9111 Miscellaneous Legal Proceedings 9111.00-00**  
• Equitable Remedies 9111.09-00  
201052004

**Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00**  
• U.S. Model Income Tax Treaty 9114.01-00  
• *Independent Personal Services* 9114.01-14  
201027041 201028026 201028027  
• U.S. Income Tax Treaties 9114.03-00  
• *Canada* 9114.03-06  
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• *United Kingdom* 9114.03-42  
201010027  
• *Russian Federation* 9114.03-47  
201027041 201028026 201028027

**Section 9115 (Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) 9115.00-00**  
• Chapter XI (Reorganization) 9115.10-00  
201003001  
• Exceptions to Discharge (Section 523) 9115.19-00  
• *Prepetition Priority Taxes* 9115.19-05  
201048039 201048039

**Section 9999 Miscellaneous Issues 9999.00-00**  
201103043 201105041 201107019 201112009 201112015 201125018

• Not Able to Identify Under Present List

9999.98-00

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**201127021**

• Bank Secrecy Act

9999.99-00

• *Issues in Case Not Yet Identified*

9999.99-99

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