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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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CC:PA:LPD:DLS, Room 5201, 1111 Constitution Avenue N.W., Washington, DC 20224; (202) 622-7570.

Department of the Treasury
Internal Revenue Service

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	201001010 201001011 201001012 201048026 201126025 201007046 201014037 201014039 201016010 201016035 201016036 201016037 201016045 201017005 201017039 201019014 201020007 201025040 201025041 201026029 201030022 201032030 201032031 201033028 201034006 201035007 201036003 201036004 201037004 201038010 201039016 201042003 201043020 201046011 201048026 201050016 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003 201131005	

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<ul style="list-style-type: none"> • <i>Election After Termination</i> 	1362.01-02
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	<ul style="list-style-type: none"> • Restrictions on Examination of Taxpayer 201124022 	7605.01-00
Section 7606	Entry of Premises for Examination of Taxable Objects 201113029	7606.00-00
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	• Associations v. Corporations	7701.01-00
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	• Change in Benefits During First 15 Years 201046008	7702.17-00
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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
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9100.01-00

• Section 59(e) 201024034 201027004 201134003	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
• Section 146; Volume Cap 201002033	9100.03-00
• Section 168; MACRS 201013015 201024034 201025035 201027023 201028018 201033002 201103025 201103031 201105013 201108011 201108014 201119015 201128002 201130002 201132006 201132015 201136019 201138001 201138003	9100.04-00
• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201010012 201033029 201035005 201050026	9100.06-00
• 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 201120016	9100.09-00
• Section 446 201128002	9100.10-00
• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
• Section 472; LIFO Election 201005026 201130001 201136006	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201129026	9100.12-00
• 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 201114011 201115002 201116010 201119020 201122011 201122015 201129024 201129030 201135021	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008	9100.20-00
• 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 201127002 201127003 201128001 201130004 201131009 201131017 201131020 201132001 201132002 201132003 201132007 201132014 201134001 201135003 201138004 201138007 201138011 201138012	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 201132005 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 201114013 201114014
201119023 201123017 201123018 201123019 201123020 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

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*

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