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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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<ul style="list-style-type: none"> • <i>Corporations</i> 201126037 201144030 201004045 201008050 201008050 201012051 201016088 201016089 201030035 201031035 201039048 201044022 201052022 201110012 201121032 201121032 201149044 201150034 201151026 	501.03-05
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 201007060 201009015 201010028 201020021 201031032 201031035 201039046 201125045 201128028 201128038 201129043 201131025 201132030 	501.03-08
<ul style="list-style-type: none"> • <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i> 201044017 201049046 201119036 	501.03-10
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201014068 201127013 201149036 201149037 201149038 201149039 201149040 201149041 201149042 	501.03-11
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<ul style="list-style-type: none"> • <i>Political Action Organizations</i> 201020021 201127013 	501.03-17
<ul style="list-style-type: none"> • <i>Public Recreation Facilities and Athletic Organizations</i> 201110012 	501.03-19
<ul style="list-style-type: none"> • <i>Religious Organizations</i> 201049043 201122027 	501.03-20
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<ul style="list-style-type: none"> • <i>Schools, Colleges, etc.</i> 201031032 201033039 201036024 201044015 	501.03-23
<ul style="list-style-type: none"> • <i>Scientific Organizations</i> 201114035 201128030 	501.03-24
<ul style="list-style-type: none"> • <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067 	501.03-27
<ul style="list-style-type: none"> • <i>Testing for Public Safety</i> 201123036 201125043 	501.03-28
<ul style="list-style-type: none"> • <i>Organizational and Operational Tests</i> 201048045 201102064 201144032 201016089 201031034 201036031 201042040 201044016 201044026 201048045 201050033 201102071 201109029 201113041 201125045 201131026 201135032 201141021 201143020 201143023 201145025 201146023 201149031 	501.03-30
<ul style="list-style-type: none"> • <i>Civic Leagues and Social Welfare Groups (See Also 0501.03-25)</i> 201013060 201017065 201029037 201031035 201037034 201125045 201127013 201128032 201128034 201128035 201149043 201151027 	501.04-00
<ul style="list-style-type: none"> • <i>Political Activities Organizations</i> 201127013 201142027 	501.04-03
<ul style="list-style-type: none"> • <i>Homeowners Association</i> 201040019 201130009 201151027 	501.04-07
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	201119005 201122003 201147016 201151004	
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	201031002 201031003 201033001 201036003 201042021 201043003 201043006	
	201049025 201103021 201103030 201115015 201115016 201115016 201122008	
	201147011	
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	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 201146001	
	201146002 201147012 201150024	
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	201026029 201034006 201037001 201048026 201050024 201122013 201128019	
	201128021 201129003 201129009 201129010 201129011 201129012 201137002	
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	201126025 201144009 201047007 201050021 201146001 201146002	

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 201004002 201004007 201004023 201005020 201005021 201005027
201006013 201006018 201006019 201006025 201007042 201007046 201007049
201008029 201008029 201008030 201008030 201008031 201008031 201008032
201008032 201010011 201010014 201010022 201011006 201011007 201013020
201013021 201013031 201014036 201014037 201014039 201015014 201015022
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201017039 201017042 201019004 201019011 201019014 201019019 201024038
201025001 201025003 201025004 201025023 201025042 201026001 201026003
201026004 201026009 201026016 201026022 201026028 201026029 201026030
201026031 201027006 201027020 201027029 201027032 201027033 201027037
201027042 201027043 201028003 201028004 201028028 201029001 201029005
201029010 201029017 201030001 201030006 201030019 201030022 201031010
201032020 201032027 201032028 201032029 201032031 201033004 201033006
201033017 201034002 201034006 201034014 201034016 201035007 201035012
201036004 201037015 201037023 201038010 201039016 201039018 201040002
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201044002 201046006 201047001 201047002 201047003 201047004 201047005
201047006 201047014 201048027 201049002 201049010 201049011 201049017
201049019 201049023 201050014 201050015 201050016 201050018 201050024
201050028 201051007 201051009 201051011 201051012 201051015 201051017
201102028 201102032 201102042 201102043 201102048 201102049 201103034
201104014 201104015 201104016 201104017 201104018 201104021 201105028
201106002 201107001 201108015 201108017 201108026 201109006 201109011
201109015 201110008 201112006 201112007 201113019 201113020 201113024
201114016 201114020 201115013 201116007 201116009 201116016 201117010
201118005 201118016 201119007 201119009 201119013 201119018 201119024
201121004 201121004 201121012 201121012 201122006 201122013 201123004
201123013 201123021 201124002 201124005 201124007 201125001 201125003
201127008 201128006 201129003 201129004 201129025 201131005 201131021
201131022 201134016 201135004 201135019 201135023 201135031 201138008
201138013 201140010 201140014 201143005 201146003 201147006 201147008
201147013 201147017 201149010 **201151005 201151006 201151009 201151015**

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020
201034016 201046011 201050021 201106002 201116002 201123012 201146001
201146002

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012 201146001
201146002

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016
201046011 201050002 201110001 201117004 201117008 201118011 201119014
201122001 201125011 201125012 201129001

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	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029	
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	201003012 201144020 201144021 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003 201140007 201140011 201143006 201145007 201146013 201146015 201147021 201149019	
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	201047019 201145007	
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	201126006 201015004 201021017 201117017 201120015	
	• <i>Common Parent No Longer in Existence</i>	1502.75-11
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	• Taxable Year of Members of Group	1502.76-00
	201013051 201049025	
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	201002013 201015025 201029011 201038004 201038005 201038006 201039003 201039008 201039009 201116006 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201134017 201136017 201147005	
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• 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 201151018	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 201150025 201150028	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 201141001 201141002 201149006 201149008 201149009 201151011 201151014	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007	9100.20-00

<ul style="list-style-type: none"> • Other 	9100.22-00
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<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 	9100.26-00
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<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9103	Attorneys 201036021	9103.00-00
Section 9111	Miscellaneous Legal Proceedings • Equitable Remedies 201052004	9111.00-00 9111.09-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) • U.S. Model Income Tax Treaty • <i>Independent Personal Services</i> 201027041 201028026 201028027 • U.S. Income Tax Treaties • <i>Canada</i> 201002030 201126013 201126018 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018 201123024 201131017 201131020 201132007 201138004 201138012 201142021 • <i>United Kingdom</i> 201010027 • <i>Russian Federation</i> 201027041 201028026 201028027	9114.00-00 9114.01-00 9114.01-14 9114.03-00 9114.03-06 9114.03-42 9114.03-47
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) • Chapter XI (Reorganization) 201003001 • Exceptions to Discharge (Section 523) • <i>Prepetition Priority Taxes</i> 201048039 201048039	9115.00-00 9115.10-00 9115.19-00 9115.19-05
Section 9999	Miscellaneous Issues 201103043 201105041 201107019 201112009 201112015 201125018 201138032 201138038 201138044	9999.00-00

• 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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