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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.

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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**408A 0000**

201204027

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	201201008 201202011 201202013 201205007 201206007 201206007 201206008 201206008 201206012 201206012 201206013 201206013 201208009 201208010 201213007 201213015 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201219007 <b>201221005</b>	
	• Associations v. Corporations 201208020	7701.01-00
	• Partnerships v. Associations <b>201221015</b>	7701.02-00
	• Association v. Trust	7701.03-00
	• <i>Liquidating Trusts</i> 201208036	7701.03-06
<b>Section 7702B</b>	<b>Treatment of Qualified Long-Term Care Insurance</b>	<b>7702B.00-00</b>
	• Definition 201213016	7702B.02-00
<b>Section 7704</b>	<b>Certain Publicly Traded Partnerships Treated as Corporations</b>	<b>7704.00-00</b>
	201213004	
	• Qualifying Income 201201002 201206004 201206004 201208021 201216022 201217005	7704.03-00
<b>Section 7805</b>	<b>Rules and Regulations</b>	<b>7805.00-00</b>
	• Retroactive Effect of Regulation	7805.04-00
	• <i>Retroactive Application of Rulings</i> 201216051	7805.04-01
<b>Section 9100</b>	<b>Extension of Time for Making Certain Elections</b>	<b>9100.00-00</b>
	201201010 201201011 201201015 201202005 201202015 201202017 201204027 201206007 201206007 201206008 201206008 201206012 201206012 201208011 201208012 201208022 201209004 201210006 201210021 201212002 201212003 201212004 201212005 201212006 201212007 201213008 201213017 201213024 201214002 201214004 201214006 201216012 201216013 201216014 201216015 201216024 201216037 201217003 201217004 201217011 201217012 201217015 201218005 201218007 201218037 201219002 201219004 201219005 201219035 201219036 201219037 <b>201221012</b>	
	• Section 42; Low-Income Housing Credit 201206002 201206002 201218006	9100.01-00
	• Section 59(e) 201210011	9100.02-00
	• Section 168; MACRS 201205003 201210011	9100.04-00
	• Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206005 201206010 201206010 201214018	9100.06-00
	• Section 446	9100.10-00
	• <i>Accounting Methods</i> <b>201221001</b>	9100.10-01
	• Section 472; LIFO Election 201208033	9100.11-00
	• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006	9100.15-00

	• Other	9100.22-00
	201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 <b>201221003</b>	
	• 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
	201202019	
	• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
	201201008 201202013 201206013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201219007 <b>201221005</b>	
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201210009 201210013 201213014 201219002 201219004	
	• <i>Italy</i>	9114.03-20
	201212008	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	201213025	
	• Not Able to Identify Under Present List	9999.98-00
	201201001 201202022 201202029 201202041 201203005 201203014 201203015 201204012 201205009 201205009 201205023 201205024 201206001 201206020 201206020 201208029 201208029 201208044 201209004 201210004 201210005 201210007 201210027 201211014 201211021 201212015 201212018 201214003 201214005 201214016 201214025 201214029 201216011 201216046 201216048 201218010 201218028 201218029 201218030 201218031 201218032 201218033 201218034 201218035 201218038 201219001 201219003 201219015 <b>201221002</b> <b>201221020 201221040 201221041 201221042 201221043 201221044 201221045</b> <b>201221046 201221047 201221048 201221049 201221050 201221051 201221052</b> <b>201221053 201221054 201221055 201221056 201221057 201221058</b>	

