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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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201211002 201211004 201211005 201211006 201211007 201214010 201215004
201216027 201217006 201217009 201217013 201314030 201218008 201218009
201219014 201226001 201226013 201226017 201227003 201228003 201232005
201238006 201238014 201238015 201239001 201242009 201243009 201243009
201246008 201246008 201247012 201248013 201250011 201251007 201252001
201301008 201301011 201306009 201308008 201310019 201310035 201311005
201311017 201316012 201320008 201322006 201322016 201322036 201324011

• *Eligible v. Ineligible*

1362.01-00

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201233001 201233004 201234011 201238006 201238007 201252001 201301008
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1362.01-02

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• *Late Elections*

1362.01-03

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201208015 201208016 201208018 201208024 201210010 201210016 201210024
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201224026 201314030 201314031 201314034 201314036 201314040 201314041
201219008 201219014 201221007 201223008 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
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201246019 201247007 201248013 201249006 201249009 201250011 201251010
201252013 201301002 201301008 201301012 201302013 201307002 201310017
201310019 201310021 201310035 201311015 201311017 201315010 201320010
201321008 201321009 201321016 201322028 201324001 201324007 201324012
201325001

• *Termination of Election*

1362.02-00

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201237001 201238017 201243009 201243009 201252001 201306004 201306005
201320008

• *Ceases to be Small Business Corporation*

1362.02-02

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Section 9100

Extension of Time for Making Certain Elections

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201321005 201321006 201322019 201322031 201322039 201323009 201324008
201324014 201325004 201325008

• Section 42; Low-Income Housing Credit 9100.01-00
201206002 201206002 201218006 201243011 201243011 201302014

• Section 59(e) 9100.02-00
201210011 201236013

• *Development Expenditures* 9100.02-05
201240011

• Section 168; MACRS 9100.04-00
201205003 201210011 201314009 201314033 201230002 201232001 201236010
201236011 201236012 201248004 201303001 201303007 201310014 201312021
201316006 201316007 201320013 201320015

• Section 266; Carrying Charges 9100.05-00
201319008

• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
201206005 201206005 201206010 201206010 201214018 201246021 201246021
201317008

• Section 442; Accounting Periods 9100.09-00
201224024 201305009 201311019 201311020 201312026

• Section 446 9100.10-00
201224016 201224017 201303002 201311012 201318007

• <i>Accounting Methods</i>	9100.10-01
201224005 201224016 201224017 201221001 201226005 201226007 201226009 201239004 201303002 201311012 201318007	
• Section 472; LIFO Election	9100.11-00
201208033 201232012 201232013 201233005 201317006	
• Section 663; Special Rules Applicable to Sections 661 and 662	9100.12-00
201245008	
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property	9100.15-00
201201007 201201014 201213006 201213024 201214006 201314013 201240008 201250012 201251004 201311016	
• Section 1502; Election to File Consolidated Return	9100.20-00
201249007 201251008 201319005 201323010	
• Other	9100.22-00
201202017 201206006 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201224003 201224015 201224025 201314019 201314027 201221003 201223003 201223004 201225002 201226006 201226008 201226010 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201230012 201230018 201232016 201232017 201232025 201233006 201234012 201234023 201235003 201235005 201235007 201236015 201237002 201237004 201237006 201237010 201237011 201238005 201239005 201242001 201242004 201242008 201242010 201244003 201244013 201245009 201246023 201246023 201246024 201246024 201246025 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201315002 201316008 201322002 201322034 201323008 201323011 201325004	
• 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	
• Regulation Section 1.337(d); Loss on Stock of Subsidiary	9100.29-00
201249005 201250010 201310015	
• 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 201224008 201224009 201224010 201224020 201224021 201224022 201314010 201314015 201314030 201314037 201314039 201326010 201219007 201221005 201223009 201223010 201225001 201226012 201226014 201226017 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201243005 201243005 201244001 201244011 201246003 201246003 201246014 201246014 201246015 201246015 201246016 201246016 201246026 201246026 201247002 201247003 201247006 201248005 201249008 201250016 201251011 201301005 201301006 201302012 201308012 201308013 201308014 201310013 201311008 201311013 201311017 201312001 201312002 201312003 201312004 201312005 201312006 201312007 201312008 201312009 201312010 201312011 201312012 201312013 201312014 201312015 201313004 201313005 201313006 201313007 201313008 201313009 201313010 201313011 201320016 201321013 201321014 201321015 201322021 201322022 201322037 201322038	

Section 9114

Tax Conventions (See Also 894.01-00 through 894.12-00)

9114.00-00

	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	201210009 201210013 201213014 201224015 201314019 201314027 201219002 201219004 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201309001	
	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	201315022	
Section 9999	Miscellaneous Issues	9999.00-00
	201213025 201310032 201319019	
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
	201320020	
	• Substance v. Form Issues Not Contained in Present List	9999.97-00
	201311023	

• Not Able to Identify Under Present List

9999.98-00

201201001 201202022 201202029 201202041 201203005 201203014 201203015
201204012 201205009 201205009 201205023 201205024 201206001 201206020
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