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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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	• Recapitalization (Type "E") 201308001 201315009 201315020 201315021	368.05-00

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<p>201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021 201228040 201230024 201232035 201234029 201252024 201252026 201302040 201303019 201303020 201305011 201305012 201308032 201310046 201310049 201311033 201314048 201315029 201323028 201330043 201330043 201403018 201403018</p>	
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Extension of Time for Making Certain Elections

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 201210011 201236013

• *Development Expenditures* 9100.02-05
 201240011 201403011 201403011

• Section 168; MACRS 9100.04-00
 201205003 201210011 201230002 201232001 201236010 201236011 201236012
 201248004 201303001 201303007 201310014 201312021 201314009 201314033
 201316006 201316007 201320013 201320015 201332008 201336014 201341020
 201344006

• Section 266; Carrying Charges 9100.05-00
 201319008

<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 	9100.06-00
<ul style="list-style-type: none"> • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 	9100.09-00
<ul style="list-style-type: none"> • Section 446 201224016 201224017 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 	9100.10-00
<ul style="list-style-type: none"> • <i>Accounting Methods</i> 201221001 201224005 201224016 201224017 201226005 201226007 201226009 201239004 201303002 201311012 201318007 201343006 201343007 201343008 201343009 201344003 201351011 	9100.10-01
<ul style="list-style-type: none"> • Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 	9100.11-00
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 201245008 201348008 	9100.12-00
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201201007 201201014 201213006 201213024 201214006 201240008 201250012 201251004 201311016 201314013 201337010 201341002 201352008 	9100.15-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 	9100.20-00
<ul style="list-style-type: none"> • Other 201202017 201206006 201207003 201208001 201208032 201210009 201210013 201213014 201214019 201216006 201216018 201221003 201223003 201223004 201224003 201224015 201224025 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 201246024 201246025 201247005 201248012 201249004 201249010 201250002 201252006 201301009 201304001 201305002 201305005 201305010 201306001 201307003 201308003 201308006 201308007 201309001 201310018 201310024 201310025 201312019 201312024 201312025 201314019 201314027 201315002 201316008 201322002 201322034 201323008 201323011 201325004 201327001 201327004 201327005 201328028 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 201330001 201330001 201332003 201334010 201335002 201335007 201335010 201335012 201336002 201336004 201336008 201336010 201336011 201336013 201337005 201337006 201337008 201337009 201338014 201338019 201338027 201338036 201338038 201340003 201340006 201340007 201341022 201341023 201342005 201342008 201343011 201343014 201343015 201343017 201344005 201346003 201346008 201347006 201347013 201347018 201349003 201349008 201349009 201351012 201351015 201351016 201352005 201404008 	9100.22-00
<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 201202019 201343002 	9100.26-00
<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 201249005 201250010 201310015 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014 	9100.29-00

	<ul style="list-style-type: none"> • Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00 201201008 201202013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201219007 201221005 201223009 201223010 201224008 201224009 201224010 201224020 201224021 201224022 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 201244001 201244011 201246003 201246014 201246015 201246016 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 201314010 201314015 201314030 201314037 201314039 201320016 201321013 201321014 201321015 201322021 201322022 201322037 201322038 201326010 201328021 201330009 201330013 201330014 201330028 201330029 201330009 201330013 201330014 201330028 201330029 201334011 201334012 201334013 201334014 201334015 201334016 201334017 201334018 201334019 201334020 201334021 201334022 201334023 201334024 201334025 201334026 201334027 201334028 201334029 201335003 201335004 201336005 201337011 201338030 201338032 201338033 201338037 201338041 201341007 201341024 201341025 201342002 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201345022 201347007 201347008 201348002 201348003 201348004 201350002 201350003 201352004 201403009 201403009 201403013 201403013 201405001 	
Section 9102	Administrative Procedure Act	9102.00-00
	<ul style="list-style-type: none"> • Revenue Procedures 9102.01-00 201351023 	
Section 9103	Attorneys	9103.00-00
	<ul style="list-style-type: none"> • Practice 9103.02-00 201329015 201330035 201330035 	
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	<ul style="list-style-type: none"> • U.S. Income Tax Treaties 9114.03-00 <ul style="list-style-type: none"> • <i>Canada</i> 9114.03-06 201210009 201210013 201213014 201219002 201219004 201224015 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013 201307003 201308003 201308006 201309001 201314019 201314027 201330025 201330025 201334010 201335010 201336009 201336010 201336011 201337005 201337006 201337008 201337009 201338014 201338027 201338036 201338038 201340007 201343014 201343017 201346008 • <i>Cyprus</i> 9114.03-08 201343019 • <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 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 201347013	9200.00-00
Section 9999	Miscellaneous Issues 201213025 201310032 201319019 201333009	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 201320020	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00
	• Not Able to Identify Under Present List	9999.98-00
	201201001 201202022 201202029 201202041 201203005 201203014 201203015 201204012 201205009 201205023 201205024 201206001 201206020 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 201221002 201221020 201221040 201221041 201221042 201221043 201221044 201221045 201221046 201221047 201221048 201221049 201221050 201221051 201221052 201221053 201221054 201221055 201221056 201221057 201221058 201223011 201223017 201223018 201224040 201224041 201224044 201224045 201225012 201226022 201226023 201226024 201226025 201226039 201227007 201228015 201228016 201228049 201228050 201228051 201228052 201228053 201228054 201228056 201229002 201229019 201229020 201229021 201229022 201229023 201230011 201230021 201230033 201230036 201231003 201231021 201231022 201231023 201231024 201231025 201231026 201231027 201231028 201231029 201231030 201231031 201231032 201231033 201231034 201231035 201231036 201231037 201231038 201231039 201231040 201231041 201231042 201233018 201233028 201233029 201233030 201233031 201233032 201233033 201234017 201234035 201235022 201236017 201237018 201237024 201238011 201238012 201238016 201239007 201240005 201240019 201240020 201240023 201242026 201243001 201243004 201243010 201243020 201245005 201245012 201245013 201245015 201245016 201246017 201246018 201246022 201246030 201246035 201246037 201247001 201247011 201248018 201250009 201252016 201301001 201301014 201302008 201302017 201302021 201302025 201302028 201303004 201303015 201303016 201305001 201306011 201307009 201308015 201308016 201308030 201308036 201309002 201309005 201309006 201309007 201309008 201309009 201309010 201309012 201309020 201310007 201310051 201311001 201311009 201311018 201311024 201311027 201311044 201312024 201312029 201312032 201312034 201313012 201313020 201313026 201314007 201314011 201314043 201314046 201315011 201315013 201315018 201316015 201317008 201317011 201318034 201319020 201321003 201321004 201321011 201321028 201322001 201322019 201322027 201322039 201322043 201323015 201323018 201323021 201323023 201328023 201329028 201329029 201330003 201330030 201330003 201330030 201331005 201332004 201332014 201332015 201334005 201334006 201334042 201335005 201335019 201337013 201338043 201338045 201341035 201341036 201342006 201342010 201343001 201343019 201343022 201343026 201344009 201345001 201345002 201345007 201345008 201345009 201345010 201345011 201345012 201345013 201345014 201345015 201345016 201347022 201349005 201349015 201350008 201350009 201350010 201350026 201350027 201350028 201350029 201350030 201350031 201350034 201350039 201351002 201351021 201352001 201352002 201352003 201403006 201403006 201404010 201405015	

