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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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	• Eligible v. Ineligible 200114029 200123058 200217048 200222009	1362.01-00
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200101010 200101013 200101014 200101018 200101022 200101025 200101026
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 200236009 200236009 200236010 200236010 200236011 200236011 200236015
 200236015 200237013 200238024 **200238024 200238027 200238027 200238036**
200238036

• Termination of Election
 200117013 200226009 200215039

1362.02-00

• *Ceases to be Small Business Corporation*
 200107025 200122034 200145028

1362.02-02

• *Passive Investment Income*
 200102024 200104010 200106030 200106030 200106034 200106034 200111019
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Extension of Time for Making Certain Elections

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 200238003 **200238003 200238018 200238018 200238020 200238020 200238028**
200238028 200238035 200238035

• Section 42; Low-Income Housing Credit
 200107022 200112051 200122050 200217013

9100.01-00

• Section 59(e)

9100.02-00

• R and D Expenditures
 200210055

9100.02-03

• Section 338(g); Election Under Section 1.338-1T(c)(1)

9100.06-00

200105043 200107001 200107002 200108028 200114025 200119011 200119038
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 200205013 200205015 200205016 200205017 200205018 200205037 200206036
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 200146018 200201030 200201030 200202046 200202049 200202058 200202067
 200210057 200210058 200210059 200218020 200230031 200230031 200232014
 200237018

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T

9100.07-00

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 200146053 200147041 200148044 200148050 200202066 200203056 200216009
 200232023 200232024 200235017 200235017 200235019 200235019 200237025
 200238033 **200238033 200238037 200238037**

• Section 367; Foreign Corporations
 200147004

9100.08-00

• Section 442; Accounting Periods

9100.09-00

200103013 200103014 200105042 200106022 200106022 200107004 200107006
 200109003 200111015 200112010 200112033 200112059 200112061 200113021
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 200123029 200124004 200128049 200137007 200137008 200137009 200151027
 200151031 200151037 200151041 200209016 200217047 200222014 200227010
 200233009 200133012 200134013 200140052 200146016 200201013 200201013
 200203060 200218013 200218016 200230025 200230025 200235012 200235012
 200236039 200236039 200238038 **200238038**

• Section 472; LIFO Election

9100.11-00

200106035 200106035 200106036 200106036 200118036 200223005 200223017
 200234048 200234048 200234048 200234048 200234052 200234052 200234052
 200234052

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership
 Property

9100.15-00

200110023 200119018 200120023 200120032 200123049 200125065 200128052
 200145016 200145022 200145024 200229028 200229028 200229028 200229028
 200229028

	• Section 911; Citizens or Residents of the United States Living Abroad 200116027	9100.17-00
	• Section 927; FSC Election 200111042 200210062 200221040	9100.18-00
	• Section 1502; Election to File Consolidated Return 200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026	9100.20-00
	• Other 200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200234036 200234036 200234036 200234036 200133015 200136020 200136020 200136021 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200236035 200236035 200238029 200238029	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 200138027	9100.26-00
	• Regulation Section 1.1502-20; Loss Disallowance Rule 200115008 200128043 200130004 200137054 200151034 200206050	9100.28-00
	• Reg. 301.7701-3 Classification of Certain Business Entities 200107024 200108018 200109036 200117010 200118028 200121053 200122033 200122035 200125017 200125028 200125032 200125058 200128026 200128033 200128042 200128046 200128047 200128048 200130026 200131016 200151005 200151006 200151007 200151009 200204019 200204024 200204025 200205005 200206018 200206019 200206040 200209040 200209041 200209048 200211025 200213005 200217020 200220008 200220009 200222010 200224010 200224013 200225012 200226040 200233010 200233012 200133018 200133038 200139016 200139016 200140048 200141035 200142010 200142015 200144012 200146023 200146029 200147026 200147048 200147049 200202003 200202004 200202005 200202006 200202007 200202008 200202009 200202010 200202011 200202012 200202013 200202014 200202015 200202016 200202017 200202018 200202019 200202020 200207019 200215012 200215022 200215023 200215024 200218018 200221022 200221038 200221047 200230023 200230023 200230032 200230032 200231002 200231002 200236015 200236015 200236018 200236018 200237019	9100.31-00
Section 9111	Miscellaneous Legal Proceedings	9111.00-00
	• Res Judicata 200221002	9111.14-00
	• Collateral Estoppel 200221002	9111.19-00
	• <i>Related Criminal Action</i> 200143005	9111.19-01
	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
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> 200110019 200111027 200111037 200134007	9114.03-06
	• <i>Indonesia</i> 200118015	9114.03-18
	• <i>Ireland</i> 200122044 200132032 200149031 200216010 200236023 200236023 200238031 200238031	9114.03-19
	• <i>Japan</i> 200111010 200222011 200146055	9114.03-22
	• <i>Switzerland</i> 200224025 200201025 200201025	9114.03-38
	• <i>United Kingdom</i> 200101005 200225016	9114.03-42
	• <i>Israel</i> 200141020	9114.03-44
	• Administrative Assistance Treaties 200143032	9114.09-00
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Priorities (Section 507)	9115.30-00
	• <i>Penalties</i> 200109010	9115.30-09
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Section 9214	Leasing Shelter 200224011 200227018 200134002 200218022	9214.00-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	Miscellaneous Issues 200220001 200220002	9999.00-00
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00

• Not Able to Identify Under Present List

200101002 200102001 200102002 200102021 200102046 200103026 200103068
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