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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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**Extension of Time for Making Certain Elections**

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• Other 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 200408001 200408026 200409035 200409036 200409037 200414030 200414036 200425001 200425001 200425028 200425028 200430004 200430004 200430015 200430015 200430016 200430016 200434009 200435013 200438022 200438027 200441006 200441008 200443007 200443008 200443009 200443010 200443011 200443015 200443019 200443027 200444009 200445011 200445012 200445013 200445022 200450020 200450021 200450022 200450025 200450028 200451015 200451016 200451017 200451023 200452012 200452012 200501005 200502001 200502003 200502011 200502033 200502034 <b>200504010 200415002 200417029 200418043</b> 200422024 200422045 200423003 200423007 200425001 200425028 200427004 200430004 200430015 200430016 200434009 200435013 200435013 200435013 200437005 200438022 200438027 200439004 200439005 200439032 200442009 200442010 200442022 200443007 200443007 200443007 200443008 200443008 200443008 200443009 200443009 200443009 200443010 200443010 200443010 200443011 200443011 200443011 200443015 200443015 200443015 200443019 200443019 200443019 200443027 200443027 200443027 200448029 200448031 200448035 200448043 200449025 200451015 200451016 200451017 200451023 200452012 200453004 200501005	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 200444003 200418040	9100.26-00

- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00  
 200409015 200409030 200430001 200430001 200430021 200430021 200430001  
 200430021
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
 200430003 200430003 200430003
- Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00  
 200401002 200401003 200401004 200401005 200401006 200401007 200403028  
 200403034 200403038 200403042 200403079 200404025 200404033 200405010  
 200408022 200408023 200409013 200409029 200411029 200411030 200411039  
 200414003 200414014 200414028 200414035 200419007 200419008 200419009  
 200420008 200425004 200425004 200425005 200425005 200425006 200425006  
 200425007 200425007 200425008 200425008 200425009 200425009 200425010  
 200425010 200425011 200425011 200425013 200425013 200425014 200425014  
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 200428009 200428014 200434013 200435004 200443020 200443026 200444005  
 200444006 200444011 200445005 200445006 200445007 200450002 200501002  
 200501008 200501012 200502005 200417013 200417023 200417024 200417025  
 200418011 200418012 200418013 200418014 200418015 200418016 200418036  
 200420008 200422002 200422005 200422006 200422007 200422008 200422009  
 200422011 200422026 200425004 200425005 200425006 200425007 200425008  
 200425009 200425010 200425011 200425013 200425014 200425015 200425016  
 200425017 200425018 200425019 200425020 200425021 200425022 200425023  
 200425024 200425025 200425026 200425031 200426012 200426012 200426012  
 200428003 200428008 200428009 200428014 200432001 200432010 200434013  
 200435004 200435004 200435004 200437002 200437009 200437027 200439024  
 200443020 200443020 200443020 200443026 200443026 200443026 200447005  
 200448014 200449004 200449026 200449027 200501002 200501008 200501012  
 200503018 200503019

**Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00) 9114.00-00**

- U.S. Income Tax Treaties 9114.03-00
- *Australia* 9114.03-02  
 200416008
- *Canada* 9114.03-06  
 200435013 200435013 200435013 200435013 200437005
- *Germany* 9114.03-13  
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- *Ireland* 9114.03-19  
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- *Luxembourg* 9114.03-24  
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**Section 9999 Miscellaneous Issues 9999.00-00**

- Issues Related to Statutes Other Than Contained in Internal Revenue Code 9999.92-00  
 200402007 200446021 200446021
- Not Able to Identify Under Present List 9999.98-00  
 200404049 200407019 200407019 200412003 200412004 200412005 200412006  
 200412007 200412008 200412009 200428002 200434001 **200504001 200415007**  
 200423001 200434001