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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 9100

Extension of Time for Making Certain Elections

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200430007 200430011 200430011 200430014 200430014 200430027 200430027  
200434005 200434006 200434017 200434018 200438011 200438014 200438050  
200441022 200443004 200443012 200443025 200443028 200444010 200444016  
200445001 200445019 200446003 200446004 200446005 200446008 200450009  
200450013 200450023 200450024 200450027 200450029 200450034 200451001  
200451002 200451024 200451028 200451029 200452003 200452003 200452007  
200452007 200452015 200452015 200452021 200452021 200452022 200452022  
200452023 200452023 200452029 200452029 200452030 200452030 200452047  
200452047 200501014 200502051 200504004 200504011 200504013 200504014  
200504015 200504016 200504017 200504018 200504024 200505016 200416001  
200416003 200416014 200417008 200417009 200417010 200417011 200418004  
200418019 200418021 200418024 200418025 200418026 200418029 200418031  
200418038 200418042 200420010 200421004 200422021 200422027 200422028  
200422029 200422030 200422031 200422032 200422033 200422034 200422035  
200422036 200422043 200422044 200422046 200422050 200422051 200423004  
200423008 200423009 200423010 200423011 200423019 200423023 200425002  
200425012 200425029 200425042 200425043 200426003 200426003 200426003  
200426004 200426004 200426004 200426013 200426013 200426013 200426015  
200426015 200426015 200427006 200427007 200427008 200427010 200428002  
200428006 200428010 200428011 200428012 200428025 200429002 200429005  
200429011 200429014 200430005 200430006 200430007 200430011 200430014  
200430027 200431005 200431016 200431017 200432002 200432020 200432030  
200433003 200433004 200433005 200433008 200433016 200434005 200434006  
200434017 200434018 200436001 200436001 200436001 200436002 200436002  
200436002 200437006 200437025 200437026 200438011 200438014 200438050  
200439001 200439002 200439011 200439030 200439031 200439036 200440010  
200440010 200440016 200440016 200440018 200440018 200440022 200440022  
200442005 200442012 200442013 200442016 200442018 200442029 200442030  
200443004 200443004 200443004 200443012 200443012 200443012 200443025  
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200446005 200446008 200447008 200447009 200447010 200447011 200447012  
200447013 200447014 200447015 200447016 200447017 200447018 200447019  
200447020 200447021 200447022 200447023 200447024 200447027 200447028  
200447029 200448027 200448032 200449002 200449005 200449022 200449024  
200449028 200449030 200449032 200451001 200451002 200451024 200451028  
200451029 200452003 200452007 200452015 200452021 200452022 200452023  
200452029 200452030 200452047 200453005 200453017 200453018 200501014  
200503025 200506002 200506003 200506005 200506006 200506018 **200507007**

• Section 42; Low-Income Housing Credit 9100.01-00  
200419029 200425045 200425045 200428010 200428011 200428012 200438025  
200505017 200425045 200431010

• Section 146; Volume Cap 9100.03-00  
200401001 200411041 200450019 200437010 200438025

• Section 168; MACRS 9100.04-00  
200404032 200409031

<ul style="list-style-type: none"> <li>• Section 338(g); Election Under Section 1.338-1T(c)(1) 200402006 200403040 200428026 200428029 200428026 200428029 200439014</li> </ul>	9100.06-00
<ul style="list-style-type: none"> <li>• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 200504019 200503015</li> </ul>	9100.07-00
<ul style="list-style-type: none"> <li>• Section 442; Accounting Periods 200403061 200403082 200405008 200406022 200406023 200419003 200419012 200419017 200428005 200438007 200438011 200438024 200445003 200445017 200445018 200450014 200452019 200452019 200502029 200418022 200422010 200422042 200427002 200427026 200428005 200429003 200431007 200433006 200438007 200438011 200438024 200442016 200447027 200447028 200452019</li> </ul>	9100.09-00
<ul style="list-style-type: none"> <li>• Section 446</li> </ul>	9100.10-00
<ul style="list-style-type: none"> <li>• <i>Accounting Methods</i> 200452018 200452018 200432013 200452018</li> </ul>	9100.10-01
<ul style="list-style-type: none"> <li>• Section 472; LIFO Election 200451008 200452001 200452001 200452016 200452016 200452028 200452028 200505006 200451008 200452001 200452016 200452028</li> </ul>	9100.11-00
<ul style="list-style-type: none"> <li>• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 200425035 200425035 200450011 200418039 200425035 200431011 200439019 200439020 200439021 200439022 200439023 200440013 200440013 200440014 200440014 200442028 200449010 200449023</li> </ul>	9100.15-00
<ul style="list-style-type: none"> <li>• Extension of Time For Filing Return 200402018 200425034 200425034 200425034</li> </ul>	9100.19-00
<ul style="list-style-type: none"> <li>• Section 1502; Election to File Consolidated Return 200401008 200411005 200425038 200425038 200451026 200452006 200452006 200418033 200418041 200425038 200429010 200431002 200451026 200452006</li> </ul>	9100.20-00
<ul style="list-style-type: none"> <li>• 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 200504010 200505007 200415002 200417029 200418043 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 200506021</li> </ul>	9100.22-00
<ul style="list-style-type: none"> <li>• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200444003 200418040</li> </ul>	9100.26-00
<ul style="list-style-type: none"> <li>• Regulation Section 1.1502-20; Loss Disallowance Rule 200409015 200409030 200430001 200430001 200430021 200430021 200430001 200430021</li> </ul>	9100.28-00



• 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  
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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  
200406007 200420012 200420012

• *Ireland* 9114.03-19  
200403075 200404029 200404030 200409022

• *Luxembourg* 9114.03-24  
200409025

**Section 9999 Miscellaneous Issues 9999.00-00**  
200503001

• 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