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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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	• <i>Substantially All the Property</i>	368.03-01
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	201215005 201216023 201216027 201219003 201229002 201230007 201232014	
	201232033 201233016 201234009 201236014 201238018 201240013 201240016	
	201244006 201244008 201250004 201251006 201252002 201252017 201306006	
	201306010 201308002 201310023 201312022 201313016 201314001 201315016	
	201325009 201329005 201330002 201330007 201330022 201308002 201330002	
	201330007 201330022 201333007 201335001 201336012 201337003 201337007	
	201338040 201339001 201340009 201341004 201341013 201341026 201347005	
	201349006 201350007 201402002 201402002 201405003 201407005 201409002	
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	201252011 201252014 201314003 201316017 201322008 201326006 201328003	
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	201308029 201335012 201345023 201350006 201403007 201403007 201412009	
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 201411037

• Title-Holding Company
 201309014

501.02-00

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501.03-00

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 201406014 201406015 201406017 201407015 201407018 201407019 201407025
 201409010 201409014 201410035 201411037 **201412018**

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 201203032 201313033 201351025

501.03-01

• *Foundations*

501.03-02

201335014 201335023 201411037

• *Trusts*

501.03-03

201219029 201237019 201306023 201317011 201335014

• *Unincorporated Associations*

501.03-04

201241010

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501.03-05

201202038 201204019 201204020 201204021 201205011 201210041 201211026
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 201228042 201229001 201229010 201230025 201233018 201236033 201241011
 201242014 201244021 201245021 201325014 201333014 201338052 201346012
 201405023 201410035

• *Civil Rights Groups*

501.03-07

201217021

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501.03-08

201252025 201303018 201304011 201305013 201323025 201327015 201345032
 201405024

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<ul style="list-style-type: none"> • <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016 	501.04-07
<ul style="list-style-type: none"> • <i>Labor Organizations</i> 201217022 201311031 	501.05-00
<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015 	501.05-01
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040 	501.06-01
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<ul style="list-style-type: none"> • <i>Social Clubs</i> 201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 	501.07-00
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 201204018 201337018 201342014 201343024 201343025 201344010 	501.07-01
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<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 201204018 201219032 	501.07-05
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 201219032 201306027 	501.07-06
<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 	501.09-00
<ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 201330039 201330039 	501.09-02
<ul style="list-style-type: none"> • <i>Inurement</i> 201321040 201351026 	501.09-03
<ul style="list-style-type: none"> • <i>Membership</i> 201221030 201224037 201250023 201250024 201251023 	501.09-04
<ul style="list-style-type: none"> • <i>Domestic Fraternal Societies, Orders, and Associations</i> 201240026 201340022 	501.10-00
<ul style="list-style-type: none"> • <i>Local Benevolent Life Insurance Associations, etc.</i> 201247019 	501.12-00
<ul style="list-style-type: none"> • <i>Mutual Ditch or Irrigation Companies</i> 201246038 	501.12-01

• <i>Mutual or Cooperative Telephone Companies</i> 201309017	501.12-02
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	• Cash Value Accumulation Test 201230009	7702.02-00
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	• Definition 201213016	7702B.02-00
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	• Married Individuals Living Apart 201334041	7703.02-00
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	• Meaning of 201224011 201224012	7704.01-00
	• Qualifying Income 201201002 201206004 201208021 201216022 201217005 201224023 201226018 201227001 201227002 201232008 201232020 201233010 201234005 201236005 201241004 201250003 201301010 201308004 201313014 201313015 201314029 201314038 201315008 201315015 201322024 201324002 201328005 201330023 201330024 201308004 201330023 201330024 201331002 201336006 201336016 201337014 201338001 201338035 201340011 201341011 201346007 201347001 201347015 201349004 201351009 201403004 201403004 201403008 201403008 201405011 201410017 201411004 201412007	7704.03-00
	• Transitional Rule for Existing Partnerships 201314025	7704.05-00
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

201201010 201201011 201201015 201202005 201202015 201202017 201204027
201206007 201206008 201206012 201208011 201208012 201208022 201209004
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201403009 201404016 201404018 201405010 201405033 201405034 201406002
201406003 201406008 201407001 201410013 201410014 201410019 201410020
201410021 201410022 201410023 201410024 201410025 201410026 201411003
201411009 201411010 **201412012**

• Section 42; Low-Income Housing Credit 9100.01-00
201206002 201218006 201243011 201302014 201328002 201338010 201410027
201410031 201410032 201410033 201410034 201411015

• Section 59(e) 9100.02-00
201210011 201236013

• *Development Expenditures* 9100.02-05
201240011 201403011 201403011

<ul style="list-style-type: none"> • Section 168; MACRS 201205003 201210011 201230002 201232001 201236010 201236011 201236012 201248004 201303001 201303007 201310014 201312021 201314009 201314033 201316006 201316007 201320013 201320015 201332008 201336014 201341020 201344006 	9100.04-00
<ul style="list-style-type: none"> • Section 266; Carrying Charges 201319008 	9100.05-00
<ul style="list-style-type: none"> • Section 338(g); Election Under Section 1.338-1T(c)(1) 201206005 201206010 201214018 201246021 201317008 201338011 201412012 	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 201409004 	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 201410014 201410019 201410020 201410021 201410022 201410023 201410024 201410025 201410026 	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 201407012 201411016 	9100.20-00

- Other 9100.22-00
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 201411011 **201412004 201412009**
- 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 201343002
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
 201249005 201250010 201310015 201329001 201329007 201329008 201329009
 201329010 201329011 201329012 201329013 201329014

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Section 9102	Administrative Procedure Act	9102.00-00
	• Revenue Procedures	9102.01-00
	201351023	
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	201329015 201330035 201330035	
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	• <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	

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	• Chapter XII (Family Farmer)	9115.11-00
	• <i>Property of Estate (Section 1207)</i> 201411026	9115.11-07
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	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00

• Not Able to Identify Under Present List

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