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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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**200229047**

• Termination of Election 1362.02-00  
 200117013 200226009 200215039

• *Ceases to be Small Business Corporation* 1362.02-02  
 200107025 200122034 200145028

• *Passive Investment Income* 1362.02-03  
 200102024 200104010 200106030 200106030 200106034 200106034 200111019  
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• S Termination Year 1362.03-00  
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• Inadvertent Terminations 1362.04-00  
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 200218007 200221014 **200229024**

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 200223052 200207015

**Section 1367 Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders 1367.00-00**  
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 200111004 200117008

• Accumulated Adjustments Account 1368.01-00  
 200110004

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Section 9100

Extension of Time for Making Certain Elections

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200103053 200103059 200103060 200103062 200103063 200103064 200103065  
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200218013 200218016
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200110023 200119018 200120023 200120032 200123049 200125065 200128052  
200145016 200145022 200145024 **200229028**
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200135041 200135041 200135041 200135041 200136018 200136018 200203059
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200210062 200216014 200216023 200216024 **200229022 200229029 200229040**  
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