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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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 200246010 200246010

- Eligible v. Ineligible 1362.01-00
 200114029 200123058 200217048 200222009

- *Shareholder Consent* 1362.01-01
 200115022

- *Election After Termination* 1362.01-02
 200108023 200239007 200239007 200239007 200245021 200139017 200139017
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• *Late Elections*

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• Termination of Election

1362.02-00

200117013 200226009 200215039

• Ceases to be Small Business Corporation

1362.02-02

200107025 200122034 200145028 200240038 200240038 200240038 200240038

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	200223052 200207015 200230030 200230030	
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	200106009 200106009 200117008 200223052	
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	200111004 200117008	
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	200111004	

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	• Investment Adjustment 200128014 200215002	1502.32-00	
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	• Life and Non-Life 200105002	1502.50-00	
	• Filing Requirements 200101009 200104027 200118006 200123043 200127008 200132036 200220018 200133010 200135041 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	1502.75-00	

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	• Taxable Year of Members of Group	1502.76-00
	200101008 200127008 200227001 200136001 200136001	
	• Common Parent Agent for Subsidiaries	1502.77-00
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	200203007	
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	200221018	
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	200118002	
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	200108040	
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<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
200102025 200104027 200118006 200123043 200137012 200220018 200133010 200135041 200135041 200135041 200135041 200136018 200136018 200203059 200238026 200238026 200238026	
<ul style="list-style-type: none"> • Other 	9100.22-00
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 200243043 200245036 200245037 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 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023	
<ul style="list-style-type: none"> • 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
200138027	
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
200115008 200128043 200130004 200137054 200151034 200206050	

	<ul style="list-style-type: none"> • Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00 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 200239024 200239024 200239024 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 200247005 200247010 200247015 200247016 200247036 	
Section 9111	Miscellaneous Legal Proceedings	9111.00-00
	<ul style="list-style-type: none"> • Res Judicata 9111.14-00 200221002 • Collateral Estoppel 9111.19-00 200221002 • <i>Related Criminal Action</i> 9111.19-01 200143005 • <i>Related Civil Action</i> 9111.19-02 200206008 200221002 	
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	<ul style="list-style-type: none"> • U.S. Income Tax Treaties 9114.03-00 • <i>Canada</i> 9114.03-06 200110019 200111027 200111037 200134007 • <i>Indonesia</i> 9114.03-18 200118015 • <i>Ireland</i> 9114.03-19 200122044 200132032 200149031 200239030 200239030 200239030 200243029 200216010 200236023 200236023 200238031 200238031 200238031 • <i>Japan</i> 9114.03-22 200111010 200222011 200146055 • <i>Switzerland</i> 9114.03-38 200224025 200201025 200201025 • <i>United Kingdom</i> 9114.03-42 200101005 200225016 • <i>Israel</i> 9114.03-44 200141020 • Administrative Assistance Treaties 9114.09-00 200143032 	
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	<ul style="list-style-type: none"> • Priorities (Section 507) 9115.30-00 • <i>Penalties</i> 9115.30-09 200109010 	

Section 9200	Tax Shelter (Use This Category Only When No Other Category Is Appropriate) 200133017	9200.00-00
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	9999.98-00
	200101002 200102001 200102002 200102021 200102046 200103026 200103068 200103071 200104002 200104029 200106002 200106002 200107033 200108042 200108052 200109004 200109047 200110003 200110007 200110028 200110032 200112002 200112017 200113026 200113027 200113030 200113031 200114034 200115019 200115031 200116001 200116044 200117033 200117034 200117035 200117037 200118053 200119003 200119006 200119052 200119053 200119054 200119055 200120006 200121001 200121009 200121012 200121034 200121083 200122012 200123059 200123062 200124005 200124018 200124020 200126003 200126009 200126031 200127003 200127009 200127036 200127046 200128001 200128050 200128054 200129010 200130037 200130039 200130041 200130044 200130045 200130046 200131020 200131029 200137001 200137018 200137045 200137048 200145042 200149006 200149008 200149011 200149032 200149033 200151018 200151035 200205045 200205046 200205047 200206001 200206002 200211007 200211045 200213007 200217005 200217017 200219035 200220006 200220026 200220027 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200241017 200241017 200241017 200241020 200241020 200241020 200245052 200133007 200133028 200133040 200133044 200134024 200135023 200135023 200135023 200135026 200135026 200135026 200135026 200135028 200135028 200135028 200135028 200135030 200135030 200135030 200135030 200135031 200135031 200135031 200135031 200136004 200136004 200138026 200139029 200139029 200139030 200139030 200140015 200140018 200140019 200140020 200140021 200140037 200140053 200140072 200140073 200140081 200141011 200141012 200141017 200141027 200141034 200141037 200141041 200141043 200141044 200142002 200142003 200142006 200142020 200142025 200144002 200144029 200146033 200146058 200148052 200148053 200150007 200202063 200202070 200208025 200208026 200210001 200210032 200210063 200212031 200212032 200212033 200215050 200215052 200216026 200216028 200218014 200221001 200221045 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200242003 200242006 200246002 200246002 200246002 200246030 200246030 200246030	
	200247025	