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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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 200149020 200151040 200204034 200209029 200224009 200227016 200234061
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	200137042 200204034 200205001 200205034 200206022 200209018 200209029	
	200209047 200211032 200213016 200214014 200214021 200217006 200217051	
	200219025 200223002 200223007 200225005 200226007 200226036 200227024	
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	200234044 200234053 200234053 200234053 200234053 200234061 200234061	
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• Termination of Election

1362.02-00

200117013 200226009 200215039

• *Ceases to be Small Business Corporation*

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200107025 200122034 200145028 200240038 200240038 200240038 200240038
200250006 200250007 200250008

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	• <i>S Termination Year</i>	1362.03-00
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	200101024 200103022 200107021 200107030 200110026 200111018 200112006 200114009 200115020 200115022 200117031 200118025 200119033 200119040 200121033 200123052 200125045 200125061 200125091 200127015 200128032 200129031 200130016 200130020 200131019 200131022 200137040 200145019 200145020 200145028 200145033 200145034 200149027 200151032 200204027 200205004 200205024 200206011 200209019 200217010 200217011 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200233019 200233020 200234022 200234022 200234022 200234022 200245008 200245019 200245020 200138009 200138016 200139019 200139019 200139024 200139024 200140050 200140070 200144016 200146030 200146051 200147043 200147045 200147046 200148031 200148035 200150017 200201027 200201027 200203057 200207017 200212010 200212011 200215043 200216008 200218007 200221014 200229024 200229024 200229024 200229024 200229024 200235015 200235015 200235016 200235016 200236013 200236013 200237009 200237011 200237012 200237014 200237023 200238021 200238021 200238021 200238023 200238023 200238023 200240040 200240040 200240040 200240040 200240044 200240044 200240044 200240044 200242013 200242024 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200250009 200250016	
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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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	200136001 200136001 200232016	
	• <i>Taxable Year of Members of Group</i>	1502.76-00
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	• <i>Common Parent Agent for Subsidiaries</i>	1502.77-00
	200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012 200235011 200235011	
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200103053 200103059 200103060 200103062 200103063 200103064 200103065
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 200248022

• Section 367; Foreign Corporations 9100.08-00
 200147004

<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
200103013 200103014 200105042 200106022 200106022 200107004 200107006 200109003 200111015 200112010 200112033 200112059 200112061 200113021 200113023 200116026 200120017 200123005 200123007 200123027 200123028 200123029 200124004 200128049 200137007 200137008 200137009 200151027 200151031 200151037 200151041 200209016 200217047 200222014 200227010 200233009 200245035 200245046 200133012 200134013 200140052 200146016 200201013 200201013 200203060 200218013 200218016 200230025 200230025 200235012 200235012 200236039 200236039 200238038 200238038 200238038 200240021 200240021 200240021 200240021 200246028 200246028 200246028 200250028	
<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
200106035 200106035 200106036 200106036 200118036 200223005 200223017 200234048 200234048 200234048 200234048 200234052 200234052 200234052 200234052	
<ul style="list-style-type: none"> • Section 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
200250003	
<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
200110023 200119018 200120023 200120032 200123049 200125065 200128052 200145016 200145022 200145024 200229028 200229028 200229028 200229028 200229028	
<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
200116027	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
200111042 200245036 200210062 200221040 200247043	
<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	

	• 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	
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	• Collateral Estoppel	9111.19-00
	200221002	
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	200143005	
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	200216010 200236023 200236023 200238031 200238031 200238031	
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	200111010 200222011 200146055	
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	200224025 200201025 200201025	
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	200101005 200225016	
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	• <i>Penalties</i>	9115.30-09
	200109010	

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	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 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 200249001 200250001	