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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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	200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200250002 200252056 200252056 200308044	

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200217048 200222009 200306026 200306026

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200218017 200239007 200239007 200239007 200245021

1362.01-02

• Late Elections

1362.01-03

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200309013 200309015 200309016 200309017

• Termination of Election 1362.02-00
 200215039 200226009

• Ceases to be Small Business Corporation 1362.02-02
 200240038 200240038 200240038 200240038 200250006 200250007 200250008
 200303032 200303032

• Passive Investment Income 1362.02-03
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• S Termination Year 1362.03-00
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

200201014 200201014 200202024 200202043 200202044 200202052 200202053
200202054 200202055 200203027 200203031 200203035 200203036 200203037
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200216012 200217030 200217053 200217058 200218001 200218010 200218011
200218012 200218015 200218025 200218031 200218040 200219003 200219007
200219024 200219032 200219040 200220016 200220029 200221053 200221054
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200309030

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 200217013

• Section 59(e) 9100.02-00

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 200210055

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200201030 200201030 200202046 200202049 200202058 200202067 200204033
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 200252007 200252008 200252008 200252009 200252009 200252010 200252010
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 200252015 200252016 200252016 200252017 200252017 200252018 200252018
 200252019 200252019 200252020 200252020 200252021 200252021 200252022
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 200252026 200252026 200301021 200303050 200303050 200308047

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00

200202066 200203056 200204036 200211027 200213025 200216009 200220013
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• Section 442; Accounting Periods 9100.09-00

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 200303008 200303014 200303014 **200309001 200309014**

• Section 472; LIFO Election 9100.11-00

200223005 200223017 200234048 200234048 200234048 200234048 200234052
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
 200250003

• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership 9100.15-00
 Property

200229028 200229028 200229028 200229028 200229028 200303038 200303038
 200307063 200307063

• Section 927; FSC Election 9100.18-00

200210062 200221040 200245036 200247043 200304001

	• Section 1502; Election to File Consolidated Return	9100.20-00
	200203059 200220018 200238026 200238026 200238026 200303055 200303055	
	• Other	9100.22-00
	200201021 200201021 200201023 200201023 200201028 200201028 200201031	
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	200304001 200304021 200304022 200304028 200252076 200252076 200305027	
	• Regulation Section 1.1502-20; Loss Disallowance Rule	9100.28-00
	200206050	
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	200202003 200202004 200202005 200202006 200202007 200202008 200202009	
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	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200252071 200252071 200301039	
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	200251003 200251003 200251003	
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	200218022 200224011 200227018	
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	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014	
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	200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303009 200303047 200303047 200305003	