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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury
Internal Revenue Service

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200315011 200315014 200315017

• Termination of Election
 200215039 200226009

1362.02-00

• *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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	200216024 200219027 200227032 200229022 200229022 200229022 200229022	
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	200240016 200240016 200240016 200247001 200303010 200303010	
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	200240027 200240027 200241044 200241044 200241044 200315015	
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