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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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	200219032 200222009 200223004 200223050 200229039 200229039 200229039	
	200229039 200229039 200241003 200241003 200241003 200245016 200245017	
	200245022 200245023 200245024 200245025 200245026 200245027 200248006	
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Election by Small Business Corporation

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200220022 200220023 200221003 200221005 200221007 200221024 200226021
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	<ul style="list-style-type: none"> • Gift v. Not a Gift 200203045 200210029 200229013 200229013 200229013 200229013 200229013 200306010 200306010 200310021 200310021 200310021 	2501.01-00	
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	
<ul style="list-style-type: none"> • Other 	9100.22-00
200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 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 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200321008 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033	
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
200206050	

• Reg. 301.7701-3 Classification of Certain Business Entities	9100.31-00
200202003 200202004 200202005 200202006 200202007 200202008 200202009	
200202010 200202011 200202012 200202013 200202014 200202015 200202016	
200202017 200202018 200202019 200202020 200204019 200204024 200204025	
200205005 200206018 200206019 200206040 200207019 200209040 200209041	
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200239030 200239030 200243029 200321013 200252071 200252071 200301039	
200323016	
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• <i>Switzerland</i>	9114.03-38
200201025 200201025 200224025	
• <i>United Kingdom</i>	9114.03-42
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• <i>Czech Republic</i>	9114.03-43
200251003 200251003 200251003	

	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
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	• Substance v. Form Issues Not Contained in Present List	9999.97-00
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	• Not Able to Identify Under Present List	9999.98-00
	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	
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	200312002 200312002 200312002 200316001 200322001	