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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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	• <i>Qualified Subchapter S Trusts</i> 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018	1361.03-02
	• <i>Electing Small Business Trusts</i> 200227021	1361.03-03
	• <i>Qualified Subchapter S Subsidiary</i> 200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043	1361.05-00
Section 1362	Election by Small Business Corporation 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	1362.00-00
	• <i>Eligible v. Ineligible</i> 200217048 200222009 200306026 200306026	1362.01-00
	• <i>Election After Termination</i> 200218017 200239007 200239007 200239007 200245021	1362.01-02

• Late Elections

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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• 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 200316030 200324050

• *Passive Investment Income*

1362.02-03

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	200201027 200201027 200203057 200204027 200205004 200205024 200206011 200207017 200209019 200212010 200212011 200215043 200216008 200217010 200217011 200218007 200221014 200222016 200223003 200226006 200226027 200227004 200227026 200227027 200227031 200227033 200227034 200227035 200229024 200229024 200229024 200229024 200229024 200233019 200233020 200234022 200234022 200234022 200234022 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 200245008 200245019 200245020 200246009 200246009 200246009 200246017 200246017 200246017 200246026 200246026 200246026 200247005 200247027 200248017 200248018 200248019 200308003 200250009 200250016 200251005 200251005 200251005 200252033 200252033 200252038 200252038 200252039 200252039 200252040 200252040 200252041 200252041 200252042 200252042 200252043 200252043 200252044 200252044 200252045 200252045 200252046 200252046 200252047 200252047 200252048 200252048 200252049 200252049 200252050 200252050 200252051 200252051 200252052 200252052 200252053 200252053 200252054 200252054 200252078 200252078 200301038 200303033 200303033 200303054 200303054 200305020 200305021 200306029 200306029 200307070 200307070 200307079 200307079 200308003 200309018 200309019 200309022 200311005 200311008 200311010 200311019 200315020 200316004 200316012 200318018 200318035 200320001 200320001 200320025 200320025 200323042	
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	200207015 200223052 200230030 200230030 200308033 200308033	
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	200223052	
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	200205028 200240002 200240002 200240002 200240002 200247002 200320013 200320013	
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	200210041 200210042 200210045 200210046 200218033	
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	200207015 200223052 200230030 200230030	
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	200209024 200210033 200224017 200239029 200239029 200239029 200314002	
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	200206044 200226037 200244013 200252027 200252027	
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	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014 200317019	1502.33-00
	• Life and Non-Life 200252070 200252070 200323002	1502.50-00

	• Filing Requirements	1502.75-00
	200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200312013	
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	200232016	
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	200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	
	• Common Parent Agent for Subsidiaries	1502.77-00
	200203007 200210012 200235011 200235011	
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	200235011 200235011 200307077 200307077	
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	200221018	
	• <i>Dual Resident Corporation</i>	1503.04-04
	200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 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 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200250011 200313018 200316039 200318068 200320012 200320012 200323032	
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	200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	
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	200252032 200252032	
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	200218003	
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	200202032 200205002 200240014 200240014 200240014 200240014 200240016 200240016 200240016 200240016 200247001 200303010 200303010	
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	200210051 200223013 200223014 200231011 200231011 200240027 200240027 200240027 200240027 200241044 200241044 200241044 200315015 200320015 200320015	
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	200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020 200324018	
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	• To Trustee or Fraternal Society for Charitable Purposes 200322013	2055.03-00
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	• <i>Contest</i> 200252077 200252077 200306002 200306002	2055.09-02
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	• <i>Life Estate</i> 200222024 200224016 200319002 200319002	2056.01-01	
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	• <i>Effective Election</i> 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010	2056.07-01	
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 200314023 200315018 200315019 200316013 200316014 200324040

• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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<ul style="list-style-type: none"> • Section 442; Accounting Periods 	9100.09-00
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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 663; Special Rules Applicable to Sections 661 and 662 	9100.12-00
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<ul style="list-style-type: none"> • Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 	9100.15-00
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<ul style="list-style-type: none"> • Section 911; Citizens or Residents of the United States Living Abroad 	9100.17-00
200321007	
<ul style="list-style-type: none"> • Section 927; FSC Election 	9100.18-00
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 	9100.19-00
200324049	
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Other 	9100.22-00
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<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
 - 200209048 200211025 200213005 200215012 200215022 200215023 200215024
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 - 200239030 200239030 200243029 200321013 200252071 200252071 200301039
 - 200323016

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 - 200225016

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	200208025 200208026 200210001 200210032 200210063 200211007 200211045	
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