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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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	• <i>Electing Small Business Trusts</i> 200227021	1361.03-03

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Section 1362

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200308044 200250002 200252056 200252056 200308044 **200333017**

• Eligible v. Ineligible 1362.01-00
200217048 200222009 200306026 200306026

• *Election After Termination* 1362.01-02
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1362.01-03

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• Termination of Election
 200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*
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1362.02-02

• *Passive Investment Income*

1362.02-03

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1362.03-00

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• Inadvertent Terminations

1362.04-00

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1366.00-00

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Section 1367

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1367.00-00

200223052

Section 1374

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1374.00-00

200205028 200240002 200240002 200240002 200240002 200247002 200320013
200320013 200329011

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	200252060 200252060 200329028	
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	200203011 200203012 200203013 200203014 200216027 200227009	
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 200210055

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<ul style="list-style-type: none"> • 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
200250003	
<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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- Other 9100.22-00
 - 200201021 200201021 200201023 200201023 200201028 200201028 200201031
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- 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
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	200323016 200330031 200330035 200330039	
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	• <i>Switzerland</i>	9114.03-38
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	• <i>United Kingdom</i>	9114.03-42
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	• <i>Czech Republic</i>	9114.03-43
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	• <i>Slovak Republic</i>	9114.03-48
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	200226014	
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