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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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	200202033 200221032 200234043 200234043 200234043 200234043 200236030 200236030 200303027 200303027 200306010 200306010 200319004 200319004 200319005 200319005 200333013	

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	200201007 200201007 200203033 200203042 200208004 200209010 200241013 200241013 200241013 200242009 200327039 200251008 200251008 200251008 200251014 200251014 200251014 200329021	
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• *Electing Small Business Trusts* 1361.03-03
200227021

• *Qualified Subchapter S Subsidiary* 1361.05-00
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200217048 200222009 200306026 200306026

• *Election After Termination* 1362.01-02
200218017 200239007 200239007 200239007 200245021

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1362.01-03

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• Termination of Election
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1362.02-00

• *Ceases to be Small Business Corporation*

1362.02-02

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• *Passive Investment Income*

1362.02-03

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• S Termination Year

1362.03-00

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• Inadvertent Terminations

1362.04-00

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Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

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Section 1367

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1367.00-00

200223052

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	• Associations v. Corporations 200226004	7701.01-00
	• Partnerships v. Associations 200210047 200214016 200321004 200315009 200329030	7701.02-00
	• <i>Joint Ventures</i> 200240048 200240048 200240048 200240048	7701.02-02
	• Association v. Trust 200320005 200320005 200329018 200329019	7701.03-00
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	• <i>Fixed Investment Trusts</i> 200323015	7701.03-11
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	• Cash Value Accumulation Test 200320020 200320020 200333029	7702.02-00
	• Guideline Premium Requirements 200320020 200320020 200333029	7702.03-00
	• Correction of Errors 200327037 200320020 200320020 200333029	7702.20-00
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	• <i>Prospective Application of Rulings</i> 200210028 200330009	7805.01-01
	• Reversals of Regulations or Rulings With Retroactive Effect 200328001 200328001 200328001	7805.03-00

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	200203011 200203012 200203013 200203014 200216027 200227009	
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	• Tax Exempt Bonds	7871.03-00
	200247012	

Extension of Time for Making Certain Elections

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• Section 42; Low-Income Housing Credit 9100.01-00
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• Section 59(e) 9100.02-00

• *R and D Expenditures* 9100.02-03
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00

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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
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<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
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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
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 - 200202017 200202018 200202019 200202020 200204019 200204024 200204025
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Section 9111 Miscellaneous Legal Proceedings 9111.00-00

- Res Judicata 9111.14-00
 - 200221002

- Collateral Estoppel 9111.19-00
 - 200221002

	• <i>Related Civil Action</i> 200206008 200221002	9111.19-02
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Students and Trainees</i> 200251003 200251003 200251003	9114.01-20
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	• <i>Canada</i> 200329038	9114.03-06
	• <i>Germany</i> 200327047	9114.03-13
	• <i>Ireland</i> 200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200252071 200252071 200301039 200323016 200330031 200330035 200330039	9114.03-19
	• <i>Japan</i> 200222011	9114.03-22
	• <i>Switzerland</i> 200201025 200201025 200224025 200332008	9114.03-38
	• <i>United Kingdom</i> 200225016	9114.03-42
	• <i>Czech Republic</i> 200251003 200251003 200251003	9114.03-43
	• <i>Slovak Republic</i> 200251003 200251003 200251003	9114.03-48
Section 9214	Leasing Shelter 200218022 200224011 200227018	9214.00-00
	• Railroad Car Leasing 200338009	9214.03-00
	• Computer Leasing 200209001	9214.04-00
Section 9999	Miscellaneous Issues 200220001 200220002	9999.00-00
	• Substance v. Form Issues Not Contained in Present List 200226014 200334001	9999.97-00

• Not Able to Identify Under Present List

9999.98-00

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