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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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	<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 1361.01-04 200221035 200226032 200308035 200308035 200314016 200326023 200326024 200326025
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	<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 1361.03-02 200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018
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	<ul style="list-style-type: none"> • <i>Qualified Subchapter S Subsidiary</i> 1361.05-00 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 200335020 200252075 200252075 200252085 200252085 200303031 200303031 200311010 200318001 200318043 200326023 200326024 200326025 200330017 200339033 200339034
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	<ul style="list-style-type: none"> • <i>Eligible v. Ineligible</i> 1362.01-00 200217048 200222009 200306026 200306026
	<ul style="list-style-type: none"> • <i>Election After Termination</i> 1362.01-02 200218017 200239007 200239007 200239007 200245021

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• Termination of Election
200215039 200226009

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

Adjustment to Basis of Stock of, and Indebtedness Owing, Shareholders

1367.00-00

200223052

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	• Intercompany Transactions 200209025 200302002 200302002 200334037	1502.13-00
	• <i>Stock of Members</i> 200232028	1502.13-01
	• 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
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	• Life and Non-Life 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015	1502.75-00
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	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• <i>Alternative Agents of the Group</i> 200235011 200235011 200307077 200307077	1502.77-01
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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Section 9100

Extension of Time for Making Certain Elections

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9100.22-00

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Section 9111

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