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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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	200313002 200314007 200314021 200315001 200315015 200318064 200319004	
	200319004 200319005 200319005 200324035 200324051 200334030 200341005	
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	200303023 200303023 200328034 200328034 200328034 200328035 200328035	
	200328035	
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	200229009 200229010 200229010 200229010 200229010 200229010 200243022	
	200243024 200302009 200302010 200302011 200302012 200302013 200301009	
	200301012 200301013 200301014 200301015 200301016 200301017 200301018	
	200301019 200302009 200302010 200302011 200302012 200302013 200326034	
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1361.00-00

200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229037
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200201005 200201005 200205044 200248023 200344011 200313004 200320008
200320008

• **Shareholder Not an Individual or Permitted Trust or Estate** 1361.01-02
200344005

• **Non-Resident Alien as Shareholder** 1361.01-03
200226031

• **More than One Class of Stock** 1361.01-04
200221035 200226032 200308035 200308035 200314016 200326023 200326024
200326025

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200311019

• **Grantor Trusts** 1361.03-01
200339026

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200217011 200218031 200227022 200227027 200233020 200238023 200238023
200238023 200246018 200246018 200246018 200343003 200343004

• **Electing Small Business Trusts** 1361.03-03
200227021

• **Qualified Subchapter S Subsidiary** 1361.05-00
200204011 200205036 200206026 200208006 200208012 200217053 200218007
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200311010 200318001 200318043 200326023 200326024 200326025 200330017
200339033 200339034 200345027 200345028 200345029 200345030 200345031
200345032 200345033 200345034

Section 1362

Election by Small Business Corporation

1362.00-00

200202023 200210048 200215035 200217014 200217026 200219023 200220021
200220022 200220023 200221003 200221005 200221007 200221024 200226021
200227021 200227025 200236012 200236012 200246010 200246010 200246010
200308044 200335031 200250002 200252056 200252056 200308044 200333017

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200217048 200222009 200344019 200306026 200306026

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200218017 200239007 200239007 200239007 200245021

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1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
200201034 200202029 200202030 200202031 200202037 200202038 200202039
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200202064 200203022 200203041 200203054 200203055 200203063 200203067
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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 200344005 200250006 200250007
200250008 200303032 200303032 200316030 200324050 200330004 200330005
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• *Passive Investment Income*

1362.02-03

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200348007

• *S Termination Year*

1362.03-00

200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

• *Inadvertent Terminations*

1362.04-00

200201027 200201027 200203057 200204027 200205004 200205024 200206011
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Section 1366

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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
200229028 200229028 200229028 200229028 200229028 200343022 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013 200348016	
<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
200210062 200221040 200245036 200247043 200304001 200321008 200321009 200327036 200313018 200316039 200320012 200320012 200323032 200330038 200333010	

<ul style="list-style-type: none"> • Extension of Time For Filing Return 200324049 	9100.19-00
<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 	9100.20-00
<ul style="list-style-type: none"> • Other 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 200327036 200340016 200344023 200346003 200346004 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012 200323032 200323033 200324044 200324048 200326031 200328012 200328012 200328012 200329020 200329038 200330038 200330040 200333010 200336025 200336027 200339025 200339051 200341001 200345011 200348003 	9100.22-00
<ul style="list-style-type: none"> • Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 200344021 	9100.26-00
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 200206050 	9100.28-00

	• 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	
	200217020 200218018 200220008 200220009 200221022 200221038 200221047	
	200222010 200224010 200224013 200225012 200226040 200230023 200230023	
	200230032 200230032 200231002 200231002 200233010 200233012 200236015	
	200236015 200236018 200236018 200237019 200239024 200239024 200239024	
	200247005 200247010 200247015 200247016 200247036 200302019 200302026	
	200304018 200304019 200308005 200308006 200308007 200308008 200308009	
	200308010 200308011 200308012 200308013 200308014 200308015 200308016	
	200308017 200308018 200308019 200308020 200308021 200308022 200308023	
	200308024 200308025 200308026 200308027 200308028 200308029 200308040	
	200321004 200335001 200335002 200335003 200335004 200335005 200335006	
	200335007 200335021 200335028 200340008 200340009 200340017 200340018	
	200343021 200251006 200251006 200251006 200252034 200252034 200252035	
	200252035 200252068 200252068 200252081 200252081 200301002 200301003	
	200301005 200301006 200301007 200302019 200302026 200303043 200303043	
	200306007 200306007 200307005 200307005 200307007 200307007 200307064	
	200307064 200307065 200307065 200307066 200307066 200307067 200307067	
	200307068 200307068 200308005 200308006 200308007 200308008 200308009	
	200308010 200308011 200308012 200308013 200308014 200308015 200308016	
	200308017 200308018 200308019 200308020 200308021 200308022 200308023	
	200308024 200308025 200308026 200308027 200308028 200308029 200308040	
	200310010 200310010 200310010 200312020 200312020 200312020 200312020	
	200312020 200312020 200312021 200312021 200312021 200312021 200312021	
	200312021 200314020 200316024 200316025 200316029 200318036 200320014	
	200320014 200323018 200326021 200328011 200328011 200328011 200328013	
	200328013 200328013 200328018 200328018 200328018 200329002 200329006	
	200329007 200329008 200329010 200329030 200329036 200329037 200330004	
	200330005 200330006 200330007 200330008 200333009 200333012 200333021	
	200334009 200334012 200339023 200342002 200345015 200348008	

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>	9111.19-02
	200206008 200221002	
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>	9114.01-20
	200251003 200251003 200251003	
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
	200329038	
	• <i>Germany</i>	9114.03-13
	200327047	
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	200216010 200236023 200236023 200238031 200238031 200238031 200239030	
	200239030 200239030 200243029 200321013 200344012 200252071 200252071	
	200301039 200323016 200330031 200330035 200330039	

	• <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
	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 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200346006 200250001 200302018 200303009 200303009 200303047 200303047 200305003 200312002 200312002 200312002 200312002 200312002 200312002 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047	