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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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	200251008 200251014 200251014 200251014 200329021	
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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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1362.01-00

200217048 200222009 200344019 200306026 200306026

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1362.01-02

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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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• *S Termination Year* 1362.03-00
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	• Inadvertent Terminations	1362.04-00
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	200223052	
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	200401009 200402009 200402019	
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	200329011	
	• Recognized Built-in Loss	1374.04-00
	200329011	
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	• Post-termination Transition Period	1377.02-00
	200207015 200223052 200230030 200230030	
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	200209024 200210033 200224017 200239029 200239029 200239029 200314002 200332001 200341017 200404003	
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	200206044 200226037 200244013 200252027 200252027	

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	• <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 200401013 200402013 200403017 200403018 200403039 200403074	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014 200317019	1502.33-00
	• Life and Non-Life 200344002 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015 200351001 200401008	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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	• <i>Dual Resident Corporation</i> 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 200229040 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 200327036 200340016 200344023 200346003 200346004 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 200339051 200348003	1503.04-04
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	200211028 200219003 200223013 200223014 200234017 200234017 200234017 200234017 200236021 200236021 200240020 200240020 200240020 200240020 200241032 200241032 200241032 200243030 200324023	
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	• Qualified Terminable Interest Property 200218003 200226020 200241012 200241012 200241012 200406004 200318039 200339003 200403093	2056.07-00
	• <i>Effective Election</i> 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007 200323010 200336014	2056.07-01
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Section 9100

Extension of Time for Making Certain Elections

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- Section 42; Low-Income Housing Credit 9100.01-00
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 200348018
- Section 59(e) 9100.02-00
- *R and D Expenditures* 9100.02-03
 200210055
- Section 146; Volume Cap 9100.03-00
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- Section 168; MACRS 9100.04-00
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• Section 338(g); Election Under Section 1.338-1T(c)(1) 9100.06-00
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• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 9100.07-00
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• Section 442; Accounting Periods 9100.09-00
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• Section 472; LIFO Election 9100.11-00
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• Section 663; Special Rules Applicable to Sections 661 and 662 9100.12-00
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• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 9100.15-00
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• Section 911; Citizens or Residents of the United States Living Abroad 9100.17-00
 200321007

• Section 927; FSC Election 9100.18-00
 200210062 200221040 200245036 200247043 200304001 200321008 200321009
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<ul style="list-style-type: none"> • Extension of Time For Filing Return 200324049 200402018 	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 200351001 200401008 	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 200350005 200352005 200401013 200402010 200402011 200402013 200402014 200402016 200402017 200403017 200403018 200403035 200403039 200403074 200404042 	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

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 200405010

Section 9111

Miscellaneous Legal Proceedings

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• Res Judicata
 200221002

9111.14-00

• Collateral Estoppel
 200221002

9111.19-00

• *Related Civil Action*
 200206008 200221002

9111.19-02

Section 9114

Tax Conventions (See Also 894.01-00 through 894.12-00)

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• U.S. Model Income Tax Treaty

9114.01-00

• *Students and Trainees*
 200251003 200251003 200251003

9114.01-20

• U.S. Income Tax Treaties

9114.03-00

• *Canada*
 200329038

9114.03-06

• *Germany*
 200327047 **200406007**

9114.03-13

	• <i>Ireland</i>	9114.03-19
	200216010 200236023 200236023 200238031 200238031 200238031 200239030 200239030 200239030 200243029 200321013 200344012 200252071 200252071 200301039 200323016 200330031 200330035 200330039 200403075 200404029 200404030	
	• <i>Japan</i>	9114.03-22
	200222011	
	• <i>Switzerland</i>	9114.03-38
	200201025 200201025 200224025 200332008	
	• <i>United Kingdom</i>	9114.03-42
	200225016	
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	200251003 200251003 200251003	
	• <i>Slovak Republic</i>	9114.03-48
	200251003 200251003 200251003	
Section 9214	Leasing Shelter	9214.00-00
	200218022 200224011 200227018	
	• <i>Railroad Car Leasing</i>	9214.03-00
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Section 9999	Miscellaneous Issues	9999.00-00
	200220001 200220002	
	• <i>Issues Related to Statutes Other Than Contained in Internal Revenue Code</i>	9999.92-00
	200402007	
	• <i>Substance v. Form Issues Not Contained in Present List</i>	9999.97-00
	200226014 200334001	
	• <i>Not Able to Identify Under Present List</i>	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 200316001 200322001 200328029 200334004 200336029 200336035 200338012 200339047 200404049	