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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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201102043 201102048 201102049 201004002 201004007 201004023 201005020
201005021 201005027 201006013 201006018 201006019 201006025 201007042
201007046 201007049 201008029 201008029 201008030 201008030 201008031
201008031 201008032 201008032 201010011 201010014 201010022 201011006
201011007 201013020 201013021 201013031 201014036 201014037 201014039
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201030022 201031010 201032020 201032027 201032028 201032029 201032031
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201039018 201040002 201042006 201042011 201042017 201042020 201043007
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201116016 201117010 201118005 201118016 201119007 201119009 201119013
201119018 201119024 201121004 201121004 201121012 201121012 **201122006**
201122013

• *Termination of Election*

1362.02-00

201002002 201025040 201025041 201026006 201029005 201029015 201032020
201034016 201046011 201050021 201106002 201116002

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002

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1362.02-03

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201046011 201050002 201110001 201117004 201117008 201118011 201119014
201122001

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1362.04-00

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201102033 201102034 201006010 201006017 201006026 201010007 201010008
201010021 201011005 201014035 201015001 201015013 201016015 201016016
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201038001 201039005 201040001 201042002 201042010 201042014 201042022
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201105017 201105025 201106002 201106005 201108012 201108028 201110001
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• Other 201002005 201002030 201003008 201006008 201006009 201006024 201010004 201010005 201014041 201015027 201016001 201016047 201017010 201017032 201017033 201019013 201019015 201019016 201023049 201025020 201025032 201025034 201025039 201025043 201027016 201027017 201027019 201027033 201027042 201028005 201028014 201028015 201028025 201030003 201035006 201037018 201037021 201038011 201039015 201045017 201049001 201051018 201105018 201105029 201108013 201112005 201113022 201114002 201114013 201114014 201115007 201115011 201117019 201117022 201117023 201118002 201118010 201119010 201120018 201121014 201121014	9100.22-00
• Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the Tax Year Even Though Not Paid Until Subsequent Year 201011001	9100.26-00
• Regulation Section 1.1502-20; Loss Disallowance Rule 201006022	9100.28-00
• Regulation Section 1.337(d); Loss on Stock of Subsidiary 201006022 201014046 201017001 201045015 201113016 201114013 201114014 201119023	9100.29-00

• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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• Not Able to Identify Under Present List 9999.98-00
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• Bank Secrecy Act 9999.99-00

• *Issues in Case Not Yet Identified* 9999.99-99
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