

Publication 1078
Issue: 10/07/2011

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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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	• Qualified Subchapter S Subsidiary	1361.05-00
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Section 1362

Election by Small Business Corporation

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201001010 201001011 201001012 201048026 201126025 201007046 201014037
201014039 201016010 201016035 201016036 201016037 201016045 201017005
201017039 201019014 201020007 201025040 201025041 201026029 201030022
201032030 201032031 201033028 201034006 201035007 201036003 201036004
201037004 201038010 201039016 201042003 201043020 201046011 201048026
201050016 201050021 201051009 201051015 201104021 201105021 201107001
201109015 201110008 201116016 201117016 201117020 201119005 201119007
201122013 201128023 201129003 201131005

• Eligible v. Ineligible

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201048026 201126025 201007046 201016035 201016037 201016045 201019014
201026029 201034006 201037001 201048026 201050024 201122013 201128019
201128021 201129003 201129009 201129010 201129011 201129012 201137002
201137002

• Shareholder Consent

1362.01-01

201017030 201017038 201025002 201030018 201051008 201103005

• Election After Termination

1362.01-02

201126025 201047007 201050021

• Late Elections

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201004002 201004007 201004023 201005020 201005021 201005027 201006013
201006018 201006019 201006025 201007042 201007046 201007049 201008029
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201010011 201010014 201010022 201011006 201011007 201013020 201013021
201013031 201014036 201014037 201014039 201015014 201015022 201016010
201016035 201016037 201016045 201016050 201017005 201017011 201017039
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201025003 201025004 201025023 201025042 201026001 201026003 201026004
201026009 201026016 201026022 201026028 201026029 201026030 201026031
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201051007 201051009 201051011 201051012 201051015 201051017 201102028
201102032 201102042 201102043 201102048 201102049 201103034 201104014
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201114020 201115013 201116007 201116009 201116016 201117010 201118005
201118016 201119007 201119009 201119013 201119018 201119024 201121004
201121004 201121012 201121012 201122006 201122013 201123004 201123013
201123021 201124002 201124005 201124007 201125001 201125003 201127008
201128006 201129003 201129004 201129025 201131005 201131021 201131022
201134016 201135004 201135019 201135023 201135031 201138008 201138013
201140010 201140014

• Termination of Election

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201002002 201025040 201025041 201026006 201029005 201029015 201032020
201034016 201046011 201050021 201106002 201116002 201123012

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	201024028 201105008	
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	201002009 201048018 201126012 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029	

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	• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014	1502.13-00
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	• <i>Obligations of Members</i> 201014033	1502.13-02
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	• <i>Stock Basis After a Group Structure Change</i> 201140017	1502.31-01
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	• <i>When Group Remains in Existence</i> 201126006 201015004 201021017 201117017 201120015	1502.75-10
	• <i>Common Parent No Longer in Existence</i> 201120015	1502.75-11
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	• <i>Common Parent Agent for Subsidiaries</i> 201022017 201022018 201025070 201112021	1502.77-00
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	201013017 201013018 201024014 201024015 201024016 201024017 201024018 201024019 201024020 201024021 201024022 201024023 201024024 201024026 201024027 201024029 201024043 201024044 201025026 201025030 201026014 201026024 201026025 201026026 201026027 201032021 201042004 201109004 201118014 201121002 201121002 201122007 201128011 201128012 201128013 201128014 201128015 201129013 201129014 201129015 201132017 201133007 201134017 201138027	
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Section 9103	Attorneys 201036021	9103.00-00
Section 9111	Miscellaneous Legal Proceedings	9111.00-00
	• Equitable Remedies 201052004	9111.09-00
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>Independent Personal Services</i> 201027041 201028026 201028027	9114.01-14
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 201002030 201126013 201126018 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018 201123024 201131017 201131020 201132007 201138004 201138012	9114.03-06
	• <i>United Kingdom</i> 201010027	9114.03-42
	• <i>Russian Federation</i> 201027041 201028026 201028027	9114.03-47
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	• Chapter XI (Reorganization) 201003001	9115.10-00
	• Exceptions to Discharge (Section 523)	9115.19-00
	• <i>Prepetition Priority Taxes</i> 201048039 201048039	9115.19-05
Section 9999	Miscellaneous Issues 201103043 201105041 201107019 201112009 201112015 201125018 201138032 201138038 201138044	9999.00-00

• Not Able to Identify Under Present List

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• Bank Secrecy Act

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• *Issues in Case Not Yet Identified*
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