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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"> <li>• <i>Corporations</i></li> </ul>	501.03-05
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<ul style="list-style-type: none"> <li>• <i>Educational Organizations</i></li> </ul>	501.03-08
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<ul style="list-style-type: none"> <li>• <i>Homes for Aged and Related Organizations (See Also 0501.04-02)</i></li> </ul>	501.03-10
201044017 201049046 201119036	
<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i></li> </ul>	501.03-11
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<ul style="list-style-type: none"> <li>• <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i></li> </ul>	501.03-15
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<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i></li> </ul>	501.03-17
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<ul style="list-style-type: none"> <li>• <i>Public Recreation Facilities and Athletic Organizations</i></li> </ul>	501.03-19
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<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i></li> </ul>	501.03-22
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<ul style="list-style-type: none"> <li>• <i>Schools, Colleges, etc.</i></li> </ul>	501.03-23
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<ul style="list-style-type: none"> <li>• <i>Scientific Organizations</i></li> </ul>	501.03-24
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<ul style="list-style-type: none"> <li>• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i></li> </ul>	501.03-27
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<ul style="list-style-type: none"> <li>• <i>Testing for Public Safety</i></li> </ul>	501.03-28
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<ul style="list-style-type: none"> <li>• <i>Organizational and Operational Tests</i></li> </ul>	501.03-30
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<ul style="list-style-type: none"> <li>• <i>Homeowners Association</i></li> </ul>	501.04-07
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<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
201121027 201121027	
<ul style="list-style-type: none"> <li>• <i>Agriculture and Horticulture Organizations</i></li> </ul>	501.05-01
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	201010002 201016039 201016041 201034010 201039021 201043002 201045012	
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	• Recapture on Disposition of Qualified Replacement Property 201024005	1042.05-00
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	• Copyright, Literacy, Musical, or Artistic Composition, Letter or Memorandum	1221.03-00
	• <i>Similar Property</i>	1221.03-01
	201121020 201121020	
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	201024024 201024043 201024044 201026018 201033025 201050005 201050006	
	201050008 201128018 201129021 201133007 201134017	
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	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i>	1361.01-02
	201108012 201116002 201128019	
	• <i>More than One Class of Stock</i>	1361.01-04
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	201102046 201102046	
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	201002007 201102046 201102046 201122003	
	• <i>Grantor Trusts</i>	1361.03-01
	201039010	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
	201003002 201048020 <b>201144018 201006017 201015013 201017009 201048020</b> 201119005 201122003	
	• <i>Electing Small Business Trusts</i>	1361.03-03
	<b>201144018 201114002 201122003</b>	
	• <i>Qualified Subchapter S Subsidiary</i>	1361.05-00
	201001006 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008	
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	201001010 201001011 201001012 201048026 201126025 <b>201144002 201144003</b> 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	
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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	
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	201017030 201017038 201025002 201030018 201051008 201103005	
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	201126025 <b>201144009 201047007 201050021</b>	

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042  
201102043 201102048 201102049 201126005 201126017 201126022 201126028  
**201144012 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 201015014 201015022  
201016010 201016035 201016037 201016045 201016050 201017005 201017011  
201017039 201017042 201019004 201019011 201019014 201019019 201024038  
201025001 201025003 201025004 201025023 201025042 201026001 201026003  
201026004 201026009 201026016 201026022 201026028 201026029 201026030  
201026031 201027006 201027020 201027029 201027032 201027033 201027037  
201027042 201027043 201028003 201028004 201028028 201029001 201029005  
201029010 201029017 201030001 201030006 201030019 201030022 201031010  
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201033017 201034002 201034006 201034014 201034016 201035007 201035012  
201036004 201037015 201037023 201038010 201039016 201039018 201040002  
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201047006 201047014 201048027 201049002 201049010 201049011 201049017  
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201104014 201104015 201104016 201104017 201104018 201104021 201105028  
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201109015 201110008 201112006 201112007 201113019 201113020 201113024  
201114016 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 201143005

• *Termination of Election*

1362.02-00

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

• *Ceases to be Small Business Corporation*

1362.02-02

201029005 201032020 201034016 201050021 201106002 201123012

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016  
201046011 201050002 201110001 201117004 201117008 201118011 201119014  
201122001 201125011 201125012 201129001

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	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 <b>201144018 201006010 201006017 201006026</b> 201010007 201010008 201010021 201011005 201014035 201015001 201015013 201016015 201016016 201016025 201016046 201017009 201017020 201017036 201017037 201017041 201019009 201020007 201025033 201027001 201027014 201028024 201029005 201030002 201030021 201031030 201032018 201032020 201032030 201032034 201033028 201034003 201034016 201035009 201035010 201036005 201037001 201038001 201039005 201040001 201042002 201042010 201042014 201042022 201045002 201045006 201045010 201045016 201046005 201046011 201047018 201048020 201048026 201050019 201050021 201050025 201051010 201102033 201102034 201103015 201103028 201104008 201104009 201104019 201104030 201105017 201105025 201106002 201106005 201108012 201108028 201110001 201110003 201113004 201113017 201114009 201115015 201117004 201117008 201117015 201117016 201118004 201118008 201119022 201122001 201122004 201122008 201123008 201123009 201123010 201123011 201123012 201123021 201123023 201127005 201128021 201128023 201129001 201129009 201129010 201129011 201129012 201129023 201131015 201132013 201134002 201136004 201137002 201137002 201139001 201140010	
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	201102046 201102046	
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Section 9100

Extension of Time for Making Certain Elections

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• Section 706; Taxable Years of Partner and Partnership 201031029	9100.13-00
• Section 754; Manner of Electing Optional Adjustment to Basis of Partnership Property 201002026 201011004 201012031 201012032 201017034 201032001 201047013 201104025 201108006 201114011 201115002 201116010 201119020 201122011 201122015 201129024 201129030 201135021 201141001 201141002	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015	9100.20-00

- Other 9100.22-00  
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- Section 642(c); Election for Estate Trust to Deduct Charitable Payments in the  
 Tax Year Even Though Not Paid Until Subsequent Year 9100.26-00  
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- Regulation Section 1.1502-20; Loss Disallowance Rule 9100.28-00  
 201006022
- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00  
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 201119023 201123017 201123018 201123019 201123020 201143013

• 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
• <i>Issues in Case Not Yet Identified</i>	9999.99-99
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