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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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	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201108012 201116002 201128019	1361.01-02
	• <i>More than One Class of Stock</i> 201102033 201015017 201016040 201017019 201038001 201042003 201102033 201104019 201113021 201129023	1361.01-04
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	• <i>Qualified Subchapter S Trusts</i> 201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003	1361.03-02
	• <i>Electing Small Business Trusts</i> 201144018 201114002 201122003	1361.03-03
	• Qualified Subchapter S Subsidiary 201001006 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008	1361.05-00

Section 1362

Election by Small Business Corporation

1362.00-00

201001010 201001011 201001012 201048026 201126025 201144002 201144003
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
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201105021 201107001 201109015 201110008 201116016 201117016 201117020
201119005 201119007 201122013 201128023 201129003 201131005

• *Eligible v. Ineligible*

1362.01-00

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 201144009 201047007 201050021

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
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201050028 201051007 201051009 201051011 201051012 201051015 201051017
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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

	• <i>Ceases to be Small Business Corporation</i>	1362.02-02
	201029005 201032020 201034016 201050021 201106002 201123012	
	• <i>Passive Investment Income</i>	1362.02-03
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	• <i>Inadvertent Terminations</i>	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201144018 201006010 201006017 201006026 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 201145001 201145002	
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	201102046 201102046	
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	201030024 201042010	
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	201010006 201036012 201103007 201105008 201141007	
	• <i>Certain Other Cooperatives</i>	1381.02-00
	201024028 201105008	

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• Intercompany Transactions 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014	1502.13-00
• <i>Stock of Members</i> 201006003 201033018 201115014	1502.13-01
• <i>Obligations of Members</i> 201014033	1502.13-02
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• Basis of Property 201140017	1502.31-00
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• Filing Requirements 201002032 201144015 201144017 201013028 201013029 201015004 201019017 201020006 201025044 201033009 201039007 201042019 201049014 201049022 201051016 201103027 201103035 201103037 201113014 201120014 201128004 201131016 201133008 201136025 201141010 201142010 201143015	1502.75-00
• <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
• Taxable Year of Members of Group 201013051 201049025	1502.76-00
• Common Parent Agent for Subsidiaries 201022017 201022018 201025070 201112021	1502.77-00
• Separate Return Years 201002002	1502.79-00
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	• Dual Consolidated Loss 201140016	1503.04-00
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	• Includible Corporation v. Not an Includible Corporation 201048024 201048024	1504.02-00
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	<ul style="list-style-type: none"> • Deemed Allocation to Certain Lifetime Direct Skips 2632.02-00 201001003 201001004 201014032 201025036 201042005
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	201034013 201035001 201036010 201036011 201037002 201039004 201042004
	201102053 201108002 201108005 201109005 201109009 201109010 201109016
	201110004 201110005 201116004 201121003 201121003 201127009 201128016
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• 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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