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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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	• Allocation of Sales Price 201120012 201120013	1001.01-00
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	• <i>Defined</i> 201117012 201117013	1092.02-01
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	• Small Business Corporation v. Not a Small Business Corporation 201144002 201144003 201006026 201007043 201015017 201113021 201115015 201122008 201201006	1361.01-00
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	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201208013 201108012 201116002 201128019 201205002	1361.01-02
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	• Stock Owned by Husband and Wife 201102046 201102046	1361.02-00
	• Certain Trusts Permitted as Shareholders 201002007 201102046 201102046 201122003	1361.03-00
	• <i>Grantor Trusts</i> 201039010	1361.03-01
	• <i>Qualified Subchapter S Trusts</i> 201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003 201147016 201151004 201203011	1361.03-02
	• <i>Electing Small Business Trusts</i> 201144018 201114002 201122003 201201006	1361.03-03
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Section 1362

Election by Small Business Corporation

1362.00-00

201001010 201001011 201001012 201048026 201126025 201144002 201144003
201206009 201206009 201206011 201206011 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
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201110008 201116016 201117016 201117020 201119005 201119007 201122013
201128023 201129003 201131005 201146001 201146002 201147012 201150024
201201006 201205002 201205006 201211002 201211004 201211005 201211006
201211007

• *Eligible v. Ineligible*

1362.01-00

201048026 201126025 201206009 201206009 201007046 201016035 201016037
201016045 201019014 201026029 201034006 201037001 201048026 201050024
201122013 201128019 201128021 201129003 201129009 201129010 201129011
201129012 201137002 201137002 201147012 201152011 201205002

• *Shareholder Consent*

1362.01-01

201017030 201017038 201025002 201030018 201051008 201103005

• *Election After Termination*

1362.01-02

201126025 201144009 201206009 201206009 201047007 201050021 201146001
201146002

• *Late Elections*

1362.01-03

201002018 201002019 201003004 201048027 201102028 201102032 201102042
201102043 201102048 201102049 201126005 201126017 201126022 201126028
201144012 201204007 201208015 201208016 201208018 201208024 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
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201025004 201025023 201025042 201026001 201026003 201026004 201026009
201026016 201026022 201026028 201026029 201026030 201026031 201027006
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201104016 201104017 201104018 201104021 201105028 201106002 201107001
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201119007 201119009 201119013 201119018 201119024 201121004 201121004
201121012 201121012 201122006 201122013 201123004 201123013 201123021
201124002 201124005 201124007 201125001 201125003 201127008 201128006
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201140014 201143005 201146003 201147006 201147008 201147013 201147017
201149010 201151005 201151006 201151009 201151015 201152001 201201006
201202016 201203009 201203011 201203011 201207004 201210010 201210016
201210024 201210025

• *Termination of Election*

1362.02-00

201002002 201206009 201206009 201025040 201025041 201026006 201029005
201029015 201032020 201034016 201046011 201050021 201106002 201116002
201123012 201146001 201146002 201201006 201205002

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201206009 201029005 201032020 201034016 201050021 201106002
201123012 201146001 201146002

• *Passive Investment Income*

1362.02-03

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

	• Inadvertent Terminations	1362.04-00
	201001010 201001011 201001012 201002003 201003002 201048020 201048026 201102033 201102034 201126009 201144018 201206009 201206009 201208013 201208023 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 201146001 201146002 201147012 201147016 201149013 201150024 201150030 201151004 201152011 201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201209005 201211002 201211004 201211005 201211006 201211007	
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	201102046 201102046	
	• Recapture of LIFO Benefits	1363.04-00
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	201011010 201114017	
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	201115016 201207002	
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	201003018 201006004 201049025 201105031 201150023 201202014	
	• Net Unrealized Built-in Gain	1374.03-00
	201102046 201102046	
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	201030024 201042010	
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	201010006 201036012 201103007 201105008 201141007	
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	201024028 201105008	
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	201002009 201048018 201126012 201208008 201005015 201010013 201015018 201022005 201022006 201023011 201024030 201024031 201034015 201043008 201046001 201048018 201049007 201050027 201105015 201115009 201115010 201118009 201120008 201138002 201138029 201152006	
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	201008043 201008043	

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	• Definitions 201140017	1502.01-00
	• Intercompany Transactions 201208034 201006003 201011003 201028029 201028030 201033027 201044003 201115001 201115014 201149015	1502.13-00
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	• <i>Obligations of Members</i> 201014033	1502.13-02

• <i>Anti-Avoidance</i> 201044003	1502.13-03	
• Stock, Bonds, and Other Obligations of Members 201208034	1502.14-00	R
• Consolidated Net Operating Loss Deduction 201003012 201144020 201144021 201206006 201206006 201208001 201208032 201028005 201038011 201051022 201113022 201115011 201117022 201118002 201120018 201121014 201121014 201123026 201125014 201127002 201127003 201128001 201131009 201132002 201132003 201134001 201135003 201140007 201140011 201143006 201145007 201146013 201146015 201147021 201149019 201152009	1502.21-00	
• Basis of Property 201140017	1502.31-00	
• <i>Stock Basis After a Group Structure Change</i> 201140017	1502.31-01	
• Investment Adjustment 201141008 201141009	1502.32-00	
• Earnings and Profits 201120015 201140017	1502.33-00	
• Life and Non-Life 201047019 201145007 201210015	1502.50-00	
• 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 201146006 201146007 201146014 201149020 201202008 201202009	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	
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	• Dual Consolidated Loss 201140016	1503.04-00
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	• Use of Summons 201146017	7602.08-00
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Section 7701

Definitions

7701.00-00

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	• Associations v. Corporations 201208020	7701.01-00
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Section 9100

Extension of Time for Making Certain Elections

9100.00-00

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• Section 42; Low-Income Housing Credit 201206002 201206002 201010017 201026011 201026012 201026013 201114008 201134022	9100.01-00
• Section 59(e) 201024034 201027004 201134003 201210011	9100.02-00
• <i>R and D Expenditures</i> 201126021	9100.02-03
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• Section 266; Carrying Charges 201105014	9100.05-00
• Section 338(g); Election Under Section 1.338-1T(c)(1) 201126027 201206005 201206005 201206010 201206010 201010012 201033029 201035005 201050026	9100.06-00
• Section 338(h)(1); Election Under Section 1.338(h)(10)-1T 201012035 201014059 201037013	9100.07-00
• Section 442; Accounting Periods 201001001 201010024 201027002 201029006 201029013 201120016 201151018	9100.09-00
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• <i>Accounting Methods</i> 201017026 201030023 201038007 201043030 201046002 201051001 201051005 201104027 201114007 201116013	9100.10-01
• Section 472; LIFO Election 201208033 201005026 201130001 201136006 201150025 201150028	9100.11-00
• Section 663; Special Rules Applicable to Sections 661 and 662 201129026	9100.12-00
• 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 201149006 201149008 201149009 201151011 201151014 201201007 201201014	9100.15-00
• Section 1502; Election to File Consolidated Return 201002032 201013029 201025044 201033009 201039007 201049022 201051022 201103027 201103037 201128004 201131016 201133008 201141010 201143015 201146006 201146007	9100.20-00

<ul style="list-style-type: none"> • Other 	9100.22-00
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<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 	9100.26-00
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<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
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<ul style="list-style-type: none"> • Regulation Section 1.337(d); Loss on Stock of Subsidiary 	9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9111	Miscellaneous Legal Proceedings • Equitable Remedies 201052004	9111.00-00 9111.09-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) • U.S. Model Income Tax Treaty • <i>Independent Personal Services</i> 201027041 201028026 201028027 • U.S. Income Tax Treaties • <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 201142021 201210009 201210013 • <i>Italy</i> 201212008 • <i>United Kingdom</i> 201010027 • <i>Russian Federation</i> 201027041 201028026 201028027	9114.00-00 9114.01-00 9114.01-14 9114.03-00 9114.03-06 9114.03-20 9114.03-42 9114.03-47
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) • Chapter XI (Reorganization) 201003001 • Exceptions to Discharge (Section 523) • <i>Prepetition Priority Taxes</i> 201048039 201048039	9115.00-00 9115.10-00 9115.19-00 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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• *Issues in Case Not Yet Identified*
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