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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"> • Corporations 	501.03-05
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<ul style="list-style-type: none"> • Educational Organizations 	501.03-08
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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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	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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	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	
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• *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
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201032028 201032029 201032031 201033004 201033006 201033017 201034002
201034006 201034014 201034016 201035007 201035012 201036004 201037015
201037023 201038010 201039016 201039018 201040002 201042006 201042011
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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 201213003 201213009 201213020 201214008 201214011
201214017 201215001 **201216016 201216028 201216030**

• *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

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1362.02-03

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201046011 201050002 201110001 201117004 201117008 201118011 201119014
201122001 201125011 201125012 201129001

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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 201216011	
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Section 7872

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Section 9100

Extension of Time for Making Certain Elections

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201036021

Section 9111 Miscellaneous Legal Proceedings 9111.00-00

- Equitable Remedies 9111.09-00
201052004

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- U.S. Model Income Tax Treaty 9114.01-00
- *Independent Personal Services* 9114.01-14
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- U.S. Income Tax Treaties 9114.03-00
 - *Canada* 9114.03-06
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 - *Italy* 9114.03-20
201212008
 - *United Kingdom* 9114.03-42
201010027
 - *Russian Federation* 9114.03-47
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- Exceptions to Discharge (Section 523) 9115.19-00
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• Not Able to Identify Under Present List

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• *Issues in Case Not Yet Identified*

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