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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"> • <i>Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</i> 201126036 201126038 201015043 201021035 201023064 201023065 201025077 201025082 201039040 201045031 201101029 201121029 201121029 	501.15-00
<ul style="list-style-type: none"> • <i>Organization of Past or Present Armed Forces Members</i> 201013054 201035035 201037035 201037036 201103062 201104046 201123040 201218020 	501.19-00
<ul style="list-style-type: none"> • <i>Section 501(c)(25) Organizations</i> 201133011 	501.25-00

	• Cooperative Hospital Service Organizations 201218016	501.27-00
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	• <i>Distribution of Assets to Private Individuals</i> 201001023 201001024 201044017 201101036 201108042 201108048 201203025 201209011 201209012 201209013 201213031 201215012 201215013 201216040 201218021	501.32-01
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	• <i>Trustees Serve Private Interest</i> 201017067 201039046 201044017	501.33-01
	• "Exclusively" Test 201007060 201020034 201031035 201042040 201044018 201101036 201116028 201149045 201152019 201152020	501.35-00
	• Business Activities 201009015 201017066 201019033 201029036 201043052 201046016 201047033 201124025 201151026	501.36-00
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	201003015 201011002 201011008 201128018 201129021	
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	201048025 201013038 201030020 201048025	
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	• General Rule	1033.01-00
	201015015	

	• Definition of Involuntary Conversion Events 201015015	1033.02-00
	• Property Similar or Related in Service or Use 201015015 201111004	1033.03-00
	• Special Rule For Condemned Business or Investment Real Estate 201015015	1033.06-00
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	• <i>Defined</i> 201117012 201117013	1092.02-01
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	• <i>Similar Property</i> 201121020 201121020	1221.03-01
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	201002001 201002029 201102044 201102045 201006001 201014003 201016003 201016004 201016005 201017025 201019010 201025005 201025006 201025008 201025009 201025010 201025011 201025012 201025013 201025014 201025015 201025016 201025017 201025025 201029016 201102044 201102045 201120009 201125004 201125005 201125006 201131018 201131019 201138017 201138018 201142012 201142013 201142014 201142015 201147023 201152013 201201013 201210017	
	• Election Requirements 201025007	1295.03-00
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	201002005 201025020 201137006 201137006 201137007 201137007 201138023 201138024 201138025 201138026 201140018 201140019 201140020 201141014 201141015 201141016 201142017 201142018 201142019 201152007	
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	201106003 201107004 201107005 201107006 201107007 201107008 201107009 201108020 201108021 201108022	
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	201208027 201024061 201125034	
	• Correction Not Barred v. Barred at Time of Error 201149027	1311.02-00
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	201102063 201102063 201149026	
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	201126023 201144002 201144003 201015017 201039010 201049025 201115016 201119017 201128025 201203006 201216027	
	• Small Business Corporation v. Not a Small Business Corporation 201144002 201144003 201006026 201007043 201015017 201113021 201115015 201122008 201201006 201218005	1361.01-00
	• <i>Number of Shareholders</i> 201043015 201043015	1361.01-01
	• <i>Shareholder Not an Individual or Permitted Trust or Estate</i> 201208013 201108012 201116002 201128019 201205002 201218005	1361.01-02

<ul style="list-style-type: none"> • <i>More than One Class of Stock</i> 201102033 201015017 201016040 201017019 201038001 201042003 201102033 201104019 201113021 201129023 201150030 201207002 201214001 201218004 	1361.01-04
<ul style="list-style-type: none"> • <i>Stock Owned by Husband and Wife</i> 201102046 201102046 	1361.02-00
<ul style="list-style-type: none"> • <i>Certain Trusts Permitted as Shareholders</i> 201002007 201102046 201102046 201122003 201216034 	1361.03-00
<ul style="list-style-type: none"> • <i>Grantor Trusts</i> 201039010 201216025 201216034 	1361.03-01
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Trusts</i> 201003002 201048020 201144018 201006017 201015013 201017009 201048020 201119005 201122003 201147016 201151004 201203011 	1361.03-02
<ul style="list-style-type: none"> • <i>Electing Small Business Trusts</i> 201144018 201114002 201122003 201201006 	1361.03-03
<ul style="list-style-type: none"> • <i>Qualified Subchapter S Subsidiary</i> 201001006 201208011 201208022 201007043 201010001 201013019 201015010 201016013 201019004 201031002 201031003 201033001 201036003 201042021 201043003 201043006 201049025 201103021 201103030 201115015 201115016 201115016 201122008 201147011 201211009 201216015 201216027 	1361.05-00
Section 1362	
<ul style="list-style-type: none"> Election by Small Business Corporation 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 201050021 201051009 201051015 201104021 201105021 201107001 201109015 201110008 201116016 201117016 201117020 201119005 201119007 201122013 201128023 201129003 201131005 201146001 201146002 201147012 201150024 201201006 201205002 201205006 201211002 201211004 201211005 201211006 201211007 201214010 201215004 201216027 201217006 201217009 201217013 201218008 201218009 	1362.00-00
<ul style="list-style-type: none"> • <i>Eligible v. Ineligible</i> 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 201217009 	1362.01-00
<ul style="list-style-type: none"> • <i>Shareholder Consent</i> 201017030 201017038 201025002 201030018 201051008 201103005 	1362.01-01
<ul style="list-style-type: none"> • <i>Election After Termination</i> 201126025 201144009 201206009 201206009 201047007 201050021 201146001 201146002 201217009 	1362.01-02

• *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
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201010014 201010022 201011006 201011007 201013020 201013021 201013031
201014036 201014037 201014039 201015014 201015022 201016010 201016035
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201025004 201025023 201025042 201026001 201026003 201026004 201026009
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201028003 201028004 201028028 201029001 201029005 201029010 201029017
201030001 201030006 201030019 201030022 201031010 201032020 201032027
201032028 201032029 201032031 201033004 201033006 201033017 201034002
201034006 201034014 201034016 201035007 201035012 201036004 201037015
201037023 201038010 201039016 201039018 201040002 201042006 201042011
201042017 201042020 201043007 201043018 201043020 201044002 201046006
201047001 201047002 201047003 201047004 201047005 201047006 201047014
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201102042 201102043 201102048 201102049 201103034 201104014 201104015
201104016 201104017 201104018 201104021 201105028 201106002 201107001
201108015 201108017 201108026 201109006 201109011 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
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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 201217007 201217016

• *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 201217009

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201206009 201029005 201032020 201034016 201050021 201106002
201123012 201146001 201146002 201217009

• *Passive Investment Income*

1362.02-03

201005025 201025040 201025041 201027022 201029015 201030024 201045016
201046011 201050002 201110001 201117004 201117008 201118011 201119014
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Section 9100

Extension of Time for Making Certain Elections

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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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• Not Able to Identify Under Present List

9999.98-00

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• Bank Secrecy Act

9999.99-00

• Issues in Case Not Yet Identified

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