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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury
Internal Revenue Service

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Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206009 201206011 201206011
201211002 201211004 201211005 201211006 201211007 201214010 201215004
201216027 201217006 201217009 201217013 201314030 201218008 201218009
201219014 201226001 201226013 201226017 201227003 201228003 201232005
201238006 201238014 201238015 201239001 201242009 201243009 201243009
201246008 201246008 201247012 201248013 201250011 201251007 201252001
201301008 201301011 201306009 201308008 201310019 201310035 201311005
201311017 201316012 **201320008**

• Eligible v. Ineligible

1362.01-00

201205002 201206009 201206009 201217009 201314030 201226017 201227003
201233001 201233004 201234011 201238006 201238007 201252001 201301008
201301011 201310019 201311017

• Election After Termination

1362.01-02

201206009 201206009 201217009 201312023 **201320012**

• Late Elections

1362.01-03

201201006 201202016 201203009 201203011 201203011 201204007 201207004
201208015 201208016 201208018 201208024 201210010 201210016 201210024
201210025 201213003 201213009 201213020 201214008 201214011 201214017
201215001 201216016 201216028 201216030 201217007 201217016 201224004
201224026 201314030 201314031 201314034 201314036 201314040 201314041
201219008 201219014 201221007 201223008 201225001 201226001 201226016
201226017 201227003 201227004 201228001 201228003 201228006 201228022
201228027 201228028 201230015 201230016 201233001 201233002 201233004
201233012 201234003 201234010 201234011 201234014 201234019 201234022
201235004 201236004 201236009 201236018 201237009 201237016 201238006
201238007 201238008 201243002 201243002 201246001 201246001 201246019
201246019 201247007 201248013 201249006 201249009 201250011 201251010
201252013 201301002 201301008 201301012 201302013 201307002 201310017
201310019 201310021 201310035 201311015 201311017 201315010 **201320010**

• Termination of Election

1362.02-00

201201006 201205002 201206009 201206009 201217009 201226013 201232023
201237001 201238017 201243009 201243009 201252001 201306004 201306005
201320008

• Ceases to be Small Business Corporation

1362.02-02

201206009 201206009 201217009 201252001

• Passive Investment Income

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
201306005 201310008 **201320008**

• Inadvertent Terminations

1362.04-00

201201005 201201006 201201009 201202002 201202003 201203002 201203007
201203008 201203011 201203012 201205002 201205006 201206009 201206009
201208013 201208023 201209005 201211002 201211004 201211005 201211006
201211007 201214001 201216025 201216032 201217006 201217008 201217009
201217010 201224007 201224013 201224014 201314006 201314012 201314014
201221006 201221008 201221009 201221010 201223007 201225003 201225005
201226013 201227003 201228009 201228010 201228018 201228024 201228025
201232004 201232007 201232009 201232026 201232027 201232029 201234002
201234007 201234008 201235008 201236003 201238007 201238008 201238014
201238015 201238017 201239001 201240012 201240014 201242009 201243009
201243009 201244002 201245001 201245002 201245014 201246002 201246002
201246008 201246008 201247008 201247012 201248001 201250013 201252001
201252007 201301003 201301011 201303009 201306009 201306015 201306016
201308008 201308009 201308022 201310008 201312016 201313002 201315003
201315012 201317004 **201320006 201320008**

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