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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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Section 1362

Election by Small Business Corporation

1362.00-00

201201006 201205002 201205006 201206009 201206011 201211002 201211004
201211005 201211006 201211007 201214010 201215004 201216027 201217006
201217009 201217013 201218008 201218009 201219014 201226001 201226013
201226017 201227003 201228003 201232005 201238006 201238014 201238015
201239001 201242009 201243009 201246008 201247012 201248013 201250011
201251007 201252001 201301008 201301011 201306009 201308008 201310019
201310035 201311005 201311017 201314030 201316012 201320008 201322006
201322016 201322036 201324011 201328004 201328026 201328029 201330017
201330018 201330017 201330018 201334030 201334031 201338012 **201340002**

• *Eligible v. Ineligible*

1362.01-00

201205002 201206009 201217009 201226017 201227003 201233001 201233004
201234011 201238006 201238007 201252001 201301008 201301011 201310019
201311017 201314030 201322036 201328004 201338012

• *Election After Termination*

1362.01-02

201206009 201217009 201312023 201320012

• *Late Elections*

1362.01-03

201201006 201202016 201203009 201203011 201204007 201207004 201208015
201208016 201208018 201208024 201210010 201210016 201210024 201210025
201213003 201213009 201213020 201214008 201214011 201214017 201215001
201216016 201216028 201216030 201217007 201217016 201219008 201219014
201221007 201223008 201224004 201224026 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 201246001 201246019 201247007 201248013
201249006 201249009 201250011 201251010 201252013 201301002 201301008
201301012 201302013 201307002 201310017 201310019 201310021 201310035
201311015 201311017 201314030 201314031 201314034 201314036 201314040
201314041 201315010 201320010 201321008 201321009 201321016 201322028
201324001 201324007 201324012 201325001 201328001 201335006 201335009
201335011 201336003 201337002 201338006 201338008 201338012 201338015
201340002

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 201337001

• *Ceases to be Small Business Corporation*

1362.02-02

201206009 201217009 201252001 201324004 201330017 201330018 201330017
201330018

• *Passive Investment Income*

1362.02-03

201223007 201226013 201229007 201232023 201244002 201248001 201306004
201306005 201310008 201320008 201328006 201328007 201328008 201328009
201328010 201328011 201328012 201328013 201328014 201328015 201328016
201328017 201330010 201330010

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Extension of Time for Making Certain Elections

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