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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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Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure and Litigation Support Branch,
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Department of the Treasury
Internal Revenue Service

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<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
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<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
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<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 	501.03-15
<ul style="list-style-type: none"> 201215011 201322041 201335024 	
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201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020	
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201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029	
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<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
201204018 201213034 201213035	
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201204018 201219032 201414029	
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
201219032 201306027	
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201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038 201415008	
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	• <i>Non-Resident Alien as Shareholder</i>	1361.01-03
	201312023	
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	• <i>Certain Trusts Permitted as Shareholders</i>	1361.03-00
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	201216025 201216034 201252007	
	• <i>Qualified Subchapter S Trusts</i>	1361.03-02
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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 201308008 201330017 201330018 201334030 201334031 201338012
201340002 201343016 201345018 201346004 201405007 201414010 **201416004**

• *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 201346004 201348001

• *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 201341003 201341010 201341016 201341019 201343010 201343018
201346004 201349007 201351008 201403001 201403001 201403003 201403003
201403010 201403010 201406006 201410018 201411005 201411013 201414011
201414012

• *Termination of Election*

1362.02-00

201201006 201205002 201206009 201217009 201226013 201232023 201237001
201238017 201243009 201252001 201306004 201306005 201320008 201337001
201345021

• *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 201350005 201351013

	• Inadvertent Terminations	1362.04-00
	201201005 201201006 201201009 201202002 201202003 201203002 201203007 201203008 201203011 201203012 201205002 201205006 201206009 201208013 201208023 201209005 201211002 201211004 201211005 201211006 201211007 201214001 201216025 201216032 201217006 201217008 201217009 201217010 201221006 201221008 201221009 201221010 201223007 201224007 201224013 201224014 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 201244002 201245001 201245002 201245014 201246002 201246008 201247008 201247012 201248001 201250013 201252001 201252007 201301003 201301011 201303009 201306009 201306015 201306016 201308008 201308009 201308022 201310008 201312016 201313002 201314006 201314012 201314014 201315003 201315012 201317004 201320006 201320008 201322006 201322016 201323012 201323013 201323014 201324011 201325003 201325006 201328004 201328006 201328007 201328008 201328009 201328010 201328011 201328012 201328013 201328014 201328015 201328016 201328017 201329004 201330010 201330012 201308008 201308009 201308022 201330010 201330012 201333002 201334030 201334031 201338016 201338024 201340001 201341003 201341006 201341014 201341027 201343016 201345018 201345024 201346001 201347003 201347014 201348001 201348009 201350004 201350005 201351003 201351013 201351014 201351017 201404003 201405004 201405007 201407004 201409001 201412003 201414007 201414010 201414013 201416004	
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	201201010 201213012 201213013 201214012 201214015 201217014 201243014 201250017 201307001 201311010 201312027 201341018 201342004 201402001 201402001 201414009		
	• <i>Intercompany Transactions</i>	1502.13-00	
	201208034 201243013 201312027 201336018 201339001 201402001 201402001 201411007		
	• <i>Stock of Members</i>	1502.13-01	
	201210018 201228011 201312027 201322002 201341022		
	• <i>Stock, Bonds, and Other Obligations of Members</i>	1502.14-00	R
	201208034		
	• <i>Limitation on Built-in Losses</i>	1502.15-00	
	201232011		
	• <i>Excess Losses</i>	1502.19-00	
	201350007		
	• <i>Consolidated Net Operating Loss Deduction</i>	1502.21-00	
	201206006 201208001 201208032 201214019 201223003 201223004 201224003 201226006 201226008 201226020 201228004 201228007 201228008 201230003 201230004 201230005 201233006 201234012 201234023 201235005 201236015 201237010 201242008 201242010 201245009 201247005 201248012 201249004 201249010 201250002 201301009 201305005 201305010 201306001 201310024 201310025 201312025 201315002 201322034 201323011 201328028 201330001 201330001 201332003 201335007 201336002 201336004 201336008 201338019 201340003 201342005 201342008 201344005 201349008 201349009 201351016 201352005 201411011 201412004		
	• <i>Investment Adjustment</i>	1502.32-00	
	201213013 201214012 201339001 201411007		
	• <i>Earnings and Profits</i>	1502.33-00	
	201411007		
	• <i>Accumulated Earnings Tax on Separate Basis</i>	1502.47-00	
	201316008		
	• <i>Life and Non-Life</i>	1502.50-00	
	201210015 201213012		
	• <i>Filing Requirements</i>	1502.75-00	
	201202008 201202009 201214015 201217014 201225010 201232015 201249007 201250017 201251008 201307001 201310009 201311010 201313019 201317005 201319005 201323010 201324010 201329006 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016		
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	201228002 201314028 201350007		
	• <i>Common Parent No Longer in Existence</i>	1502.75-11	
	201250017 201326006		
	• <i>Taxable Year of Members of Group</i>	1502.76-00	
	201414015		

	• <i>Income Allocation</i> 201235003	1502.76-01
	• <i>Separate Return Years</i> 201251003 201324004	1502.79-00
	• <i>Consolidated Returns for Subsequent Years</i> 201324004	1502.89-00
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	• <i>Changes in Affiliated Groups</i> 201251003	1502.90-01
	• <i>Carryover and Carryback</i> 201228005 201312019	1502.92-00
	• <i>Intercompany Transactions</i> 201208034 201402001 201402001	1502.93-00
	• <i>Stock Transactions</i> 201208034	1502.94-00
	• <i>Application of Section 382 with Respect to a Consolidated Group</i> 201414009	1502.98-00
	• <i>Apportionment</i> 201207003 201414009	1502.98-05
	• <i>Regulations Governing Consolidated Returns--Issue Not Contained in Present List</i> 201216018 201249005 201250010 201252006 201323008 201329001 201329007 201329008 201329009 201329010 201329011 201329012 201329013 201329014	1502.99-00
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	• <i>Maquiladora ISP - IRC Section 1504(d) Election</i> 201248002	1504.02-02
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	• Gift v. Not a Gift 201205001 201207001 201208003 201208004 201208006 201208031 201209001 201209002 201210001 201210002 201243006 201342001 201345004 201345026 201345027 201345028 201407008	2501.01-00
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<ul style="list-style-type: none"> • Section 266; Carrying Charges 201319008 	9100.05-00
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<ul style="list-style-type: none"> • Section 442; Accounting Periods 201224024 201305009 201311019 201311020 201312026 201347017 	9100.09-00
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<ul style="list-style-type: none"> • Section 472; LIFO Election 201208033 201232012 201232013 201233005 201317006 201333001 201342009 201405006 	9100.11-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 	9100.20-00

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