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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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Election by Small Business Corporation

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200227021 200227025 200236012 200236012 200246010 200246010 200246010
200308044 200250002 200252056 200252056 200308044

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200217048 200222009 200306026 200306026

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200320017

• Termination of Election
 200215039 200226009

1362.02-00

• *Ceases to be Small Business Corporation*
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1362.02-02

• *Passive Investment Income*

1362.02-03

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• S Termination Year

1362.03-00

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	• Inadvertent Terminations	1362.04-00
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	200207015 200223052 200230030 200230030	
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	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
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	• Earnings and Profits 200225014 200317019	1502.33-00
	• Life and Non-Life 200252070 200252070	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013	1502.75-00
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	200203007 200210012 200235011 200235011	
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	200201028 200201028 200201031 200201031 200203068 200205043 200208023	
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	200216024 200219027 200227032 200229022 200229022 200229022 200229022	
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	200218003	
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	200240016 200240016 200240016 200247001 200303010 200303010	
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	200206045 200210038 200210051 200210056 200210061 200219028 200219029 200219034 200225015 200229013 200229013 200229013 200229013 200229013 200240027 200240027 200240027 200240027 200243048 200244002 200311020	
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	• <i>Effective Election</i> 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007	2056.07-01

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 200252015 200252016 200252016 200252017 200252017 200252018 200252018
 200252019 200252019 200252020 200252020 200252021 200252021 200252022
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 200252026 200252026 200301021 200303050 200303050 200308047 200311022
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<ul style="list-style-type: none"> • Section 472; LIFO Election 	9100.11-00
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 	9100.20-00
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<ul style="list-style-type: none"> • Other 	9100.22-00
<p>200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200205043 200208018 200208023 200210062 200213022 200213023 200213024 200214004 200214011 200216014 200216023 200216024 200219027 200223009 200227032 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027 200234036 200234036 200234036 200234036 200236035 200236035 200238029 200238029 200238029 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200242023 200243043 200245036 200245037 200304001 200304021 200304022 200304028 200252076 200252076 200305027 200312015 200312015 200312015 200312015 200312015 200312015 200312018 200312018 200312018 200312018 200312018 200313018 200315016 200316039 200318068 200320012 200320012</p>	
<ul style="list-style-type: none"> • Regulation Section 1.1502-20; Loss Disallowance Rule 	9100.28-00
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