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Section 6110 Index

Written Determinations Requested After November 1, 1976

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 Cousel advice.

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Department of the Treasury
Internal Revenue Service

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200311019

• *Grantor Trusts* — *1361.03-01*
200339026

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200227021

• Qualified Subchapter S Subsidiary — 1361.05-00
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• Eligible v. Ineligible — 1362.01-00
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• *Election After Termination* — *1362.01-02*
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• *Late Elections*

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• Termination of Election 1362.02-00
200215039 200226009

• *Ceases to be Small Business Corporation* *1362.02-02*
200240038 200240038 200240038 200240038 200250006 200250007 200250008
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• *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 200308033 200335034 200308033

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200223052

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	• Recognized Built-in Loss 200329011	1374.04-00
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	• Post-termination Transition Period 200207015 200223052 200230030 200230030	1377.02-00
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	• Who must Withhold	1441.01-00
	• Liability of Withholding Agent 200243003	*1441.01-02*
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	• *Stock of Members* 200232028	*1502.13-01*
	• Loss Disallowance Rule 200206050 200209051	1502.20-00
	• Consolidated Net Operating Loss Deduction 200209002 200214023 200305019 200306025 200306025 200307075 200307075 200312018 200312018 200312018 200312018 200312018 200312018	1502.21-00
	• Investment Adjustment 200215002	1502.32-00
	• Earnings and Profits 200225014 200317019	1502.33-00
	• Life and Non-Life 200252070 200252070 200323002	1502.50-00
	• Filing Requirements 200203059 200220018 200238026 200238026 200238026 200303055 200303055 200312013 200312013 200312013 200312013 200312013 200312013 200333015	1502.75-00
	• *When Group Remains in Existence* 200232016 ***200339008***	*1502.75-10*
	• Taxable Year of Members of Group 200227001 200303056 200303056 200312015 200312015 200312015 200312015 200312015 200312015	1502.76-00
	• Common Parent Agent for Subsidiaries 200203007 200210012 200235011 200235011	1502.77-00
	• *Alternative Agents of the Group* 200235011 200235011 200307077 200307077	*1502.77-01*
	• Application of Section 382 with Respect to a Consolidated Group 200203007	1502.98-00
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	• Dual Resident Corporation 200201028 200201028 200201031 200201031 200203068 200205043 200208023 200210062 200213022 200213023 200213024 200214004 200216014 200216023 200216024 200219027 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 200236035 200236035 200240045 200240045 200240045 200240045 200240046 200240046 200240046 200240046 200240046 200243043 200245036 200245037 200247043 200304001 200304028 200321008 200327036 200250011 200313018 200316039 200318068 200320012 200320012 200323032 200330038 200330040 200333010 200336025 200336027 ***200339051***	*1503.04-04*
Section 1504	**Definitions** 200201014 200201014 200238029 200238029 200238029 200302014 200251009 200251009 200251009 200302014	**1504.00-00**
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200250003

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200229028 200229028 200229028 200229028 200229028 200303038 200303038 200307063 200307063 200318059 200328014 200328014 200328014 200336006 200336007 200336008 200336009 200336010 200336011 200336012 200336013

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200321007

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200210062 200221040 200245036 200247043 200304001 200321008 200321009 200327036 200313018 200316039 200320012 200320012 200323032 200330038 200333010

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	• Substance v. Form Issues Not Contained in Present List 200226014 200334001	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

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