

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 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.

Any person having questions about this publication or about section 6110 of the Code should contact the Chief, Disclosure Unit, CC:CORP:T:D, Room 2613, 1111 Constitution Avenue, N.W., Washington, DC 20224; (202) 622-7570.

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• *Election After Termination*

1362.01-02

200108023 200139017 200139017 200147038 200218017

• Late Elections

1362.01-03

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 200230011 **200230011 200230028 200230028**

• Termination of Election

1362.02-00

200117013 200226009 200215039

• Ceases to be Small Business Corporation

1362.02-02

200107025 200122034 200145028

• Passive Investment Income

1362.02-03

200102024 200104010 200106030 200106030 200106034 200106034 200111019
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• S Termination Year

1362.03-00

200145037 200219013 200227028 200207021 200210043 200229039 200229039
 200229039 200229039 200229039

• Inadvertent Terminations

1362.04-00

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 200218007 200221014 200229024 200229024 200229024 200229024 200229024

Section 1366

Pass-Thru of Items to Shareholders

1366.00-00

200223052 200207015 200230030 **200230030**

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	• <i>Taxable Year of Members of Group</i> 200101008 200127008 200227001 200136001 200136001	1502.76-00
	• <i>Common Parent Agent for Subsidiaries</i> 200111003 200122018 200122023 200125031 200125060 200130012 200132001 200203007 200210012	1502.77-00
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	• Life Estate 200213014	2033.09-00
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