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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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200103016 200103030 200103039 200105033 200106028 200106028 200108026
200108031 200109018 200112034 200117011 200119015 200121055 200121056
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200220021 200220022 200220023 200226021 200227021 200227025 200135035
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200140047 200140075 200140076 200147031 200202023 200210048 200215035
200221003 200221005 200221007 200221024

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200114029 200123058 200217048 200222009

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200115022

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200101010 200101013 200101014 200101018 200101022 200101025 200101026
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• Ceases to be Small Business Corporation 1362.02-02
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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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