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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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Department of the Treasury
Internal Revenue Service

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Election by Small Business Corporation

1362.00-00

200202023 200210048 200215035 200217014 200217026 200219023 200220021
200220022 200220023 200221003 200221005 200221007 200221024 200226021
200227021 200227025 200236012 200236012 200246010 200246010 200246010
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1362.01-00

200217048 200222009 200306026 200306026

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1362.01-02

200218017 200239007 200239007 200239007 200245021

• Late Elections

1362.01-03

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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200310015 200310017 200310017 200310018 200310018 200310019 200310019

• Termination of Election 1362.02-00
 200215039 200226009

• *Ceases to be Small Business Corporation* 1362.02-02
 200240038 200240038 200240038 200240038 200250006 200250007 200250008
 200303032 200303032

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• S Termination Year 1362.03-00
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