

Summary of 1958 Small Business Tax Legislation, Public Law-85-866, 85th Congress (Classic Reprint)

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✓ Verified Book of Summary of 1958 Small Business Tax Legislation, Public Law-85-866, 85th Congress (Classic Reprint)

## Summary:

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To. Make certain that an election under this section will not be binding on the taxpayer before the final regulations under this section are published, a specific statutory substitute for Treasury Decision 6124 has been provided First, it provides that an election to be taxed as a corporation under section 1361, which Is filed in accordance with regiilations prescribed by the Secretary or his delegate, is to be treated as a valid election. However, it further provides that a valid election may be subsequently revoked at any time after the enactment of the Technical Amendments Act of 1958 (september and on or before the last day of the third month following the month In which final. Regulations are published on section 1361. Such a revocation, if made, will be effective for all years to which the election applied. The new provision also provides for keeping the statute Of limitations open for an additional period with respect to (i) the assessment of deficiencies attributable to an enterprise which makes an election under section 1361, and (ii) the credit or refund of any overpayments attributable to such an enterprise The Statute of limitations is kept open for the additional period regardless of whether Or not the election is revoked pursuant to this new provision.

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