

Publication 1078
Issue: 09/24/2004

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.

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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.

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• Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00
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 200403034 200403038 200403042 200403079 200404025 200404033 200405010
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200439024

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• *Australia* 9114.03-02
 200416008

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• *Germany* 9114.03-13
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200402007	9999.92-00
	• Not Able to Identify Under Present List 200404049 200407019 200407019 200412003 200412004 200412005 200412006 200412007 200412008 200412009 200428002 200434001 200415007 200423001 200434001	9999.98-00