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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.

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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Internal Revenue Service

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	<ul style="list-style-type: none"> • Reg. 301.7701-3 Classification of Certain Business Entities 9100.31-00 200601008 200603005 200603005 200606003 200606003 200606008 200606008 200606018 200606018 200606019 200606019 200606024 200606024 200606025 200606025 200609005 200609005 200609006 200609006 200609007 200609007 200609008 200609008 200609009 200609009 200609010 200609010 200609011 200609011 200609013 200609013 200609016 200609016 200615002 200615002 200615002 200615008 200615008 200615008 200615009 200615009 200615009 200615017 200615017 200615017 200616006 200616006 200616010 200616010 200620010 200607016 200608006 200608015 200613010 200613010 200617005 200617017 200623062 200623064 	
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	<ul style="list-style-type: none"> • U.S. Income Tax Treaties 9114.03-00 	
	<ul style="list-style-type: none"> • <i>Australia</i> 9114.03-02 200604023 	
	<ul style="list-style-type: none"> • <i>Canada</i> 9114.03-06 200604027 200607014 	
Section 9999	Miscellaneous Issues	9999.00-00
	<ul style="list-style-type: none"> • Not Able to Identify Under Present List 9999.98-00 200603001 200603001 200613022 200613022 200621032 	
	<ul style="list-style-type: none"> • Bank Secrecy Act 9999.99-00 200603026 200603026 	