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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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**Internal Revenue Service**

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Section 9100

Extension of Time for Making Certain Elections

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	• Reg. 301.7701-3 Classification of Certain Business Entities 200701022 200703003 200703004 200703005 200704009 200704009 200708004 200709001 200709002 200709016 200709039 200709040 200710008 200710008 200710008 200710008 200710008 200710008 200710009 200710009 200710009 200710009 200710009 200710009 200710010 200710010 200710010 200710010 200710010 200710010 200717003 200717004 200717005 200717006 200709001 200709002 200709016 200709039 200709040 200712011 200712012 200712014 200712021 200712023 200712032 200715003 200716009 200719004 200719004 200720008 200721004 200722016 200722016 200722021 200722021 200722024 200722024 200724002 200724016 200724022 200726015 200726016 200727007 200728014 200728019 200728020 200728021 200728023 200729001 200729029 200731015 200731017 200732009 200732009 <b>200732009 200732011 200732011</b> <b>200732011</b>	9100.31-00
<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i> 200716025	9114.03-06
	• <i>United Kingdom</i> 200712007	9114.03-42
<b>Section 9999</b>	<b>Miscellaneous Issues</b> 200709062 200709062 200721014	<b>9999.00-00</b>
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200726001	9999.92-00

• Not Able to Identify Under Present List

9999.98-00

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