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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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Extension of Time for Making Certain Elections

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	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Taxes Covered</i>	9114.01-02
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	• U.S. Income Tax Treaties	9114.03-00
	• <i>Canada</i>	9114.03-06
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	• Issues Related to Statutes Other Than Contained in Internal Revenue Code	9999.92-00
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- Constitutional Issues Not Related to Code Sections 9999.94-00
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- Not Able to Identify Under Present List 9999.98-00
200802023 200806002 200806003 200806004 200806011 200808013 200808014
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