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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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- Regulation Section 1.337(d); Loss on Stock of Subsidiary 9100.29-00
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• Reg. 301.7701-3 Classification of Certain Business Entities

9100.31-00

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Section 9113	Transferee Liability (See Also 6901.00-00)	9113.00-00
	<ul style="list-style-type: none"> • Assumption by Contract 200953028 	9113.02-00
Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
	<ul style="list-style-type: none"> • U.S. Income Tax Treaties 	9114.03-00
	<ul style="list-style-type: none"> • <i>Canada</i> 201002030 	9114.03-06
	<ul style="list-style-type: none"> • <i>United Kingdom</i> 200932017 	9114.03-42
	<ul style="list-style-type: none"> • Administrative Assistance Treaties 	9114.09-00
	<ul style="list-style-type: none"> • <i>Other Tax Information Exchange Agreements</i> 200940027 	9114.09-02
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)	9115.00-00
	<ul style="list-style-type: none"> • Allowance of Claims (Section 502) 	9115.04-00
	<ul style="list-style-type: none"> • <i>Interest</i> 200915046 	9115.04-06
	<ul style="list-style-type: none"> • Chapter XIII (Regular Income Plans) 200949042 	9115.12-00
	<ul style="list-style-type: none"> • Exceptions to Discharge (Section 523) 200944041 	9115.19-00
Section 9999	Miscellaneous Issues	9999.00-00
	200906046 200911031 200914048 200914058 200935025 200946051	
	<ul style="list-style-type: none"> • Issues Related to Statutes Other Than Contained in Internal Revenue Code 200915038 200916027 200952044 	9999.92-00

• Not Able to Identify Under Present List

9999.98-00

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