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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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Department of the Treasury  
**Internal Revenue Service**

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<ul style="list-style-type: none"> <li>• Religious, Charitable, etc., Institutions and Community Chest 201004044 201004045 201007068 201007069 201007070 201007071 201007072 201007073 201007074 201007075 201007076 201013056 201013057 201013058 201013059 201013061 201013062 201013063 201013064 201015044 201016089 201017059 201017060 201017061 201017062 201017063 201017064 201017077 201019033 201020021 201021029 201021030 201021031 201021032 201021033 201021034 201021036 201021046 201022029 201022030 201023057 201023058 201023059 201023060 201023061 201023062 201023074 201025079 201025080 201025081 201025083 201029030 201029032 201029033 201029034 201029035 201029036 201031033 201031035 201032047 201032048 201032049 201032050 201032051 201032052 201032053</li> </ul>	501.03-00
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<ul style="list-style-type: none"> <li>• <i>Unincorporated Associations</i> 201031033 201031035</li> </ul>	501.03-04
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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201014068</li> </ul>	501.03-11
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<ul style="list-style-type: none"> <li>• <i>Political Action Organizations</i> 201020021</li> </ul>	501.03-17
<ul style="list-style-type: none"> <li>• <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201017067</li> </ul>	501.03-22
<ul style="list-style-type: none"> <li>• <i>Schools, Colleges, etc.</i> 201031032 201033039</li> </ul>	501.03-23
<ul style="list-style-type: none"> <li>• <i>Student, Faculty, and Alumni Groups; Fraternities and Sororities</i> 201017067</li> </ul>	501.03-27
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<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i></li> </ul>	501.05-00
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<ul style="list-style-type: none"> <li>• <i>Profit v. Not for Profit</i> 201025078</li> </ul>	501.07-01

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 201032011 201032012 201032013 201032014 201032015 201032019 201033003  
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<b>Section 9114</b>	<b>Tax Conventions (See Also 894.01-00 through 894.12-00)</b>	<b>9114.00-00</b>
	• U.S. Model Income Tax Treaty	9114.01-00
	• <i>Independent Personal Services</i> 201027041 201028026 201028027	9114.01-14
	• U.S. Income Tax Treaties	9114.03-00

	<ul style="list-style-type: none"> <li>• <i>Canada</i> 9114.03-06  201002030 201008045 201008045 201009012 201015027 201017032 201017033  201019013 201019015 201019016 201023049 201025032 201025034 201027016  201027017 201027019 201028014 201028015</li> <li>• <i>United Kingdom</i> 9114.03-42  201010027</li> <li>• <i>Russian Federation</i> 9114.03-47  201027041 201028026 201028027</li> </ul>	
<b>Section 9115</b>	<b>(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)</b>	<b>9115.00-00</b>
	<ul style="list-style-type: none"> <li>• Chapter XI (Reorganization) 9115.10-00  201003001</li> </ul>	
<b>Section 9999</b>	<b>Miscellaneous Issues</b>	<b>9999.00-00</b>
	<ul style="list-style-type: none"> <li>• Not Able to Identify Under Present List 9999.98-00  201002009 201003017 201003026 201003027 201003028 201003029 201004008  201004021 201004026 201005015 201005017 201005029 201005037 201005042  201005049 201005052 201006034 201006036 201006037 201007053 201007059  201008043 201008043 201010013 201010015 201010031 201012034 201013049  201013053 201013068 201013069 201013070 201013071 201013074 201014050  201014050 201014050 201014050 201014050 201014057 201014066 201014074  201014075 201014076 201014077 201015002 201015002 201015003 201015018  201016054 201016061 201016069 201016094 201016096 201017043 201017058  201017068 201017069 201017070 201017071 201017072 201017073 201017074  201017075 201017076 201018012 201019021 201019022 201019023 201019024  201019025 201019026 201019027 201019028 201019029 201019030 201019031  201019032 201020020 201020027 201020028 201020029 201020030 201020031  201020032 201021024 201021043 201022002 201022005 201022006 201023011  201023055 201023067 201023068 201023069 201023070 201023071 201024030  201024031 201024049 201024055 201024057 201024070 201025051 201025052  201025071 201025072 201025074 201025085 201025086 201025087 201026035  201027007 201027007 201027007 201027049 201028039 201029027 201029028  201029029 201030026 201030027 201030032 201030036 201030037 201032038  201033030 201034007 201034015 201034018 201034022 <b>201035003 201035018</b>  <b>201035039 201035040 201035041 201035042</b></li> </ul>	



