

Publication 1078
Issue: 04/22/2011

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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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Section 9103	Attorneys 201036021	9103.00-00
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Section 9114	Tax Conventions (See Also 894.01-00 through 894.12-00) • U.S. Model Income Tax Treaty • <i>Independent Personal Services</i> 201027041 201028026 201028027 • U.S. Income Tax Treaties • <i>Canada</i> 201002030 201008045 201008045 201009012 201015027 201017032 201017033 201019013 201019015 201019016 201023049 201025032 201025034 201027016 201027017 201027019 201028014 201028015 201051018 • <i>United Kingdom</i> 201010027 • <i>Russian Federation</i> 201027041 201028026 201028027	9114.00-00 9114.01-00 9114.01-14 9114.03-00 9114.03-06 9114.03-42 9114.03-47
Section 9115	(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00) • Chapter XI (Reorganization) 201003001 • Exceptions to Discharge (Section 523) • <i>Prepetition Priority Taxes</i> 201048039 201048039	9115.00-00 9115.10-00 9115.19-00 9115.19-05
Section 9999	Miscellaneous Issues 201103043 201105041 201107019 201112009 201112015	9999.00-00

- Not Able to Identify Under Present List 9999.98-00
201002009 201003017 201003026 201003027 201003028 201003029 201048018
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201116037 201116038 201116039 201116045
- Bank Secrecy Act 9999.99-00
- *Issues in Case Not Yet Identified* 9999.99-99
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