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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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• Reg. 301.7701-3 Classification of Certain Business Entities 201201008 201202013 201206013 201206013 201208009 201208010 201208020 201213007 201213009 201213015 201213017 201215001 201215002 201215003 201216001 201216002 201216003 201216004 201216012 201216014 201216020 201216021 201216024 201217002 201224008 201224009 201224010 201224020 201224021 201224022 201219007 201221005 201223009 201223010 201225001 201226012 201226014 201226017 201228006 201228031 201228032 201229006 201229009 201230001 201230010 201230013 201231005 201231008 201231009 201232010 201232031 201234013 201234015 201236001 201236016 201236019 201236020 201236021 201236024 201238001 201238002 201238003 201243005 201243005 201244001 201244011 201246003 201246003 201246014 201246014 201246015 201246015 201246016 201246016 201246026 201246026 201247002 201247003 201247006 201248005 201249008	9100.31-00
Section 9114 Tax Conventions (See Also 894.01-00 through 894.12-00)	9114.00-00
• U.S. Income Tax Treaties	9114.03-00
• <i>Canada</i> 201210009 201210013 201213014 201224015 201219002 201219004 201226010 201230012 201232025 201237002 201237004 201237011 201238005 201239005 201242004 201244013	9114.03-06

	• <i>Italy</i>	9114.03-20
	201212008	
	• <i>United Kingdom</i>	9114.03-42
	201231010	
	• <i>Israel</i>	9114.03-44
	201247013	
Section 9999	Miscellaneous Issues	9999.00-00
	201213025	
	• Not Able to Identify Under Present List	9999.98-00
	201201001 201202022 201202029 201202041 201203005 201203014 201203015	
	201204012 201205009 201205009 201205023 201205024 201206001 201206020	
	201206020 201208029 201208029 201208044 201209004 201210004 201210005	
	201210007 201210027 201211014 201211021 201212015 201212018 201214003	
	201214005 201214016 201214025 201214029 201216011 201216046 201216048	
	201224040 201224041 201224044 201224045 201218010 201218028 201218029	
	201218030 201218031 201218032 201218033 201218034 201218035 201218038	
	201219001 201219003 201219015 201221002 201221020 201221040 201221041	
	201221042 201221043 201221044 201221045 201221046 201221047 201221048	
	201221049 201221050 201221051 201221052 201221053 201221054 201221055	
	201221056 201221057 201221058 201223011 201223017 201223018 201225012	
	201226022 201226023 201226024 201226025 201226025 201226025 201226039	
	201227007 201228015 201228016 201228049 201228050 201228051 201228052	
	201228053 201228054 201228056 201229002 201229019 201229020 201229021	
	201229022 201229023 201230011 201230021 201230021 201230021 201230033	
	201230036 201231003 201231021 201231022 201231023 201231024 201231025	
	201231026 201231027 201231028 201231029 201231030 201231031 201231032	
	201231033 201231034 201231035 201231036 201231037 201231038 201231039	
	201231040 201231041 201231042 201233018 201233028 201233029 201233030	
	201233031 201233032 201233033 201234017 201234017 201234035 201235022	
	201236017 201237018 201237024 201238011 201238012 201238016 201239007	
	201240005 201240019 201240020 201240023 201242026 201243001 201243001	
	201243004 201243010 201243010 201243020 201245005 201245012 201245013	
	201245015 201245016 201246017 201246017 201246018 201246018 201246022	
	201246022 201246030 201246030 201246030 201246030 201246035 201246035	
	201246037 201246037 201247001 201247001 201247011 201247011 201248018	

