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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 Cousel advice.

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Department of the Treasury
Internal Revenue Service

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200217048 200222009

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200303042 200303044 200303045 200303048 200303049 ***200305011 200305012***

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200215039 200226009

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200303032

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200210042 200210045 200210046 200211001 200215045 200217008 200217012
200217023 200217034 200217045 200218033 200220024 200221027 200224021
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200229039 200229039

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200207017 200209019 200212010 200212011 200215043 200216008 200217010
200217011 200218007 200221014 200222016 200223003 200226006 200226027
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200301038 200303033 200303054 ***200305020 200305021***

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200207015 200223052 200230030 200230030

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200301003 200301005 200301006 200301007 200302019 200302026 200303043

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• Res Judicata 9111.14-00
200221002

• Collateral Estoppel 9111.19-00
200221002

• *Related Civil Action* *9111.19-02*
200206008 200221002

Section 9114 **Tax Conventions (See Also 894.01-00 through 894.12-00)** **9114.00-00**

• U.S. Model Income Tax Treaty 9114.01-00

• *Students and Trainees* *9114.01-20*
200251003 200251003 200251003

• U.S. Income Tax Treaties 9114.03-00

• *Ireland* *9114.03-19*
200216010 200236023 200236023 200238031 200238031 200238031 200239030
200239030 200239030 200243029 200252071 200252071 200301039

• *Japan* *9114.03-22*
200222011

• *Switzerland* *9114.03-38*
200201025 200201025 200224025

• *United Kingdom* *9114.03-42*
200225016

• *Czech Republic* *9114.03-43*
200251003 200251003 200251003

	• *Slovak Republic* 200251003 200251003 200251003	*9114.03-48*
Section 9214	**Leasing Shelter** 200218022 200224011 200227018	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Substance v. Form Issues Not Contained in Present List 200226014	9999.97-00
	• Not Able to Identify Under Present List 200202063 200202070 200205045 200205046 200205047 200206001 200206002 200208025 200208026 200210001 200210032 200210063 200211007 200211045 200212031 200212032 200212033 200213007 200215050 200215052 200216026 200216028 200217005 200217017 200218014 200219035 200220006 200220026 200220027 200221001 200221045 200223018 200223051 200225003 200225034 200233002 200234004 200234004 200234004 200234004 200234055 200234055 200234055 200234055 200235024 200235024 200238002 200238002 200238002 200238043 200238043 200238043 200240023 200240023 200240023 200240023 200240037 200240037 200240037 200240037 200241017 200241017 200241017 200241020 200241020 200241020 200242003 200242006 200245052 200246002 200246002 200246002 200246030 200246030 200246030 200247025 200249001 200302018 200304009 200304029 200304030 200250001 200302018 200303009 200303047 ***200305003***	9999.98-00