Publication 1078
Issue: 08/30/2002

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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	• Japan 200111010 200222011 200146055	*9114.03-22*

	• *Switzerland* 200224025 200201025 200201025	*9114.03-38*
	• *United Kingdom* 200101005 200225016	*9114.03-42*
	• *Israel* 200141020	*9114.03-44*
	• Administrative Assistance Treaties 200143032	9114.09-00
Section 9115	**(Effective October 1, 1979) Bankruptcy Code (See Also 9104.00-00)**	**9115.00-00**
	• Priorities (Section 507)	9115.30-00
	• *Penalties* 200109010	*9115.30-09*
Section 9200	**Tax Shelter (Use This Category Only When No Other Category Is Appropriate)** 200133017	**9200.00-00**
Section 9214	**Leasing Shelter** 200224011 200227018 200134002 200218022	**9214.00-00**
	• Computer Leasing 200209001	9214.04-00
Section 9999	**Miscellaneous Issues** 200220001 200220002	**9999.00-00**
	• Issues Related to Statutes Other Than Contained in Internal Revenue Code 200106001 200106001 200120035	9999.92-00
	• Substance v. Form Issues Not Contained in Present List 200126001 200226014 200146025	9999.97-00

• Not Able to Identify Under Present List 9999.98-00

200101002 200102001 200102002 200102021 200102046 200103026 200103068
200103071 200104002 200104029 200106002 200106002 200107033 200108042
200108052 200109004 200109047 200110003 200110007 200110028 200110032
200112002 200112017 200113026 200113027 200113030 200113031 200114034
200115019 200115031 200116001 200116044 200117033 200117034 200117035
200117037 200118053 200119003 200119006 200119052 200119053 200119054
200119055 200120006 200121001 200121009 200121012 200121034 200121083
200122012 200123059 200123062 200124005 200124018 200124020 200126003
200126009 200126031 200127003 200127009 200127036 200127046 200128001
200128050 200128054 200129010 200130037 200130039 200130041 200130044
200130045 200130046 200131020 200131029 200137001 200137018 200137045
200137048 200145042 200149006 200149008 200149011 200149032 200149033
200151018 200151035 200205045 200205046 200205047 200206001 200206002
200211007 200211045 200213007 200217005 200217017 200219035 200220006
200220026 200220027 200223018 200223051 200225003 200225034 200233002
200234004 200234004 200234004 200234004 200234055 200234055 200234055
200234055 200133007 200133028 200133040 200133044 200134024 200135023
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200140019 200140020 200140021 200140037 200140053 200140072 200140073
200140081 200141011 200141012 200141017 200141027 200141034 200141037
200141041 200141043 200141044 200142002 200142003 200142006 200142020
200142025 200144002 200144029 200146033 200146058 200148052 200148053
200150007 200202063 200202070 200208025 200208026 200210001 200210032
200210063 200212031 200212032 200212033 200215050 200215052 200216026
200216028 200218014 200221001 200221045 200235024 ***200235024***