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Section 6110 Index

Written Determinations Requested After November 1, 1976

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Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury
Internal Revenue Service

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• S Termination Year 1362.03-00
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• Inadvertent Terminations 1362.04-00
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