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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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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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200201009 200201009 200207003 200212001 200220012 200221043 200221044 200307002 200307002

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200207012 200243020

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200235026 200235026

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200211015 200221037 200304007 200307003 200307003 200309023 200316037

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200201029 200201029 200206029 200207001 200208001 200208015 200209027 200209030 200210005 200211033 200212018 200212019 200212020 200214013 200214022 200214024 200215044 200216019 200217043 200218002 200218024 200218028 200218032 200219031 200219033 200220017 200222027 200224015 200224024 200225011 200225035 200227030 200229012 200229012 200229012 200229012 200229012 200230021 200230021 200234046 200234046 200234046 200234046 200234060 200234060 200234060 200234060 200235003 200235003 200235014 200235014 200236029 200236029 200236033 200236033 200238013 200238013 200238013 200238014 200238014 200238014 200238015 200238015 200238015 200239027 200239027 200239027 200240041 200240041 200240041 200240041 200241010 200241010 200241010 200242011 200242012 200245033 200246025 200246025 200246025 200247041 200304008 200250025 200250032 200250034 200250035 200252080 200252080 200303059 200303059 200306011 200306011 200306036 200306036 200306037 200306037 200307083 200307083 200309025 200310002 200310002 200310002 200310008 200310008 200310008 200310020 200310020 200310020 200312014 200312014 200312014 200312014 200312014 200312014 200314025 200314026 200318041 200318054 200318055

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200210049 200210050 200216020 200216021 200221039 200234036 200234036 200234036 200234036

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200206008 200227006

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200213011 200213014 200215032 200217024 200217036 200217037 200221032
200223019 200224001 200226042 200229018 200229018 200229018 200229018
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200307061 200307062 200307062 200313002 200314007 200314021 200315001
200315015 200318064 200319004 ***200319004 200319005 200319005***

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200315040

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200244009

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200303023 200303023

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200210029 200227020

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200208004 200209010 200219014 200229009 200229009 200229009 200229009
200229009 200229010 200229010 200229010 200229010 200229010 200243022
200243024 200302009 200302010 200302011 200302012 200302013 200301009
200301012 200301013 200301014 200301015 200301016 200301017 200301018
200301019 200302009 200302010 200302011 200302012 200302013

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200240018 200240018 200240018 200240018 200311030

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200210051

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200202033 200221032 200234043 200234043 200234043 200234043 200236030
200236030 200303027 200303027 200306010 200306010 200319004 ***200319004***
200319005 ***200319005***

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200202023 200210048 200215035 200217014 200217026 200219023 200220021 200220022 200220023 200221003 200221005 200221007 200221024 200226021 200227021 200227025 200236012 200236012 200246010 200246010 200246010 200308044 200250002 200252056 200252056 200308044

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200217048 200222009 200306026 200306026

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200218017 200239007 200239007 200239007 200245021

200201011 200201011 200201016 200201016 200201018 200201018 200201034
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200314023 200315018 200315019 200316013 200316014

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200202066 200203056 200204036 200211027 200213025 200216009 200220013
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