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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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200117013 200226009 200215039

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200215043 200216008 200218007 200221014 200229024 200229024 200229024
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200107039 200115038 200116048 200117041 200121078 200137060 200137063
200204039 200204042 200204053 200205049 200209055 ***200233027 200233028***
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200146018 200201030 200201030 200202046 200202049 200202058 200202067
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200103053 200103059 200103060 200103062 200103063 200103064 200103065
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200233009 200133012 200134013 200140052 200146016 200201013 200201013
200203060 200218013 200218016 200230025 200230025

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200106035 200106035 200106036 200106036 200118036 200223005 200223017

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200110023 200119018 200120023 200120032 200123049 200125065 200128052
200145016 200145022 200145024 200229028 200229028 200229028 200229028
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200135041 200135041 200135041 200135041 200136018 200136018 200203059

	• Other 200102035 200107026 200111039 200111040 200111041 200112009 200114032 200115025 200117007 200118051 200119004 200120028 200120029 200121049 200132027 200137025 200149001 200149021 200205043 200213022 200213023 200213024 200214004 200214011 200219027 200223009 200227032 200133015 200136020 200136020 200136021 200136021 200140031 200140074 200143013 200143014 200146021 200146050 200201021 200201021 200201023 200201023 200201028 200201028 200201031 200201031 200203068 200208018 200208023 200210062 200216014 200216023 200216024 200229022 200229022 200229022 200229022 200229022 200229029 200229029 200229029 200229029 200229029 200229040 200229040 200229040 200229040 200229040 200229044 200229044 200229044 200229044 200229044 200230027 200230027 200232017 200232026 200232027	9100.22-00
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