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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.

The index will be cumulated on a weekly basis. A new index will be initiated each year.

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Department of the Treasury
Internal Revenue Service

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200201034 200202029 200202030 200202031 200202037 200202038 200202039
200202040 200202041 200202042 200202051 200202054 200202061 200202062
200202064 200203022 200203041 200203054 200203055 200203063 200203067
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200205020 200205022 200205026 200205029 200205032 200205038 200205039
200205041 200206004 200206007 200206013 200206017 200206032 200206033
200206035 200206039 200206042 200206043 200206046 200206052 200207008
200207022 200207023 200208005 200208008 200208009 200208020 200208021
200209012 200209013 200209023 200209031 200209050 200210027 200210030
200210031 200210034 200210037 200210040 200210052 200210060 200211002
200211009 200211010 200211011 200211012 200211013 200211014 200211023
200212015 200212016 200212017 200212023 200214027 200215012 200215013
200215014 200215021 200215033 200215038 200215040 200215041 200215046
200217004 200217015 200217016 200217018 200217027 200217028 200217029
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200217049 200217050 200218006 200218025 200218026 200218030 200220003
200220004 200220007 200221012 200221013 200221023 200221025 200221026
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200252030 200252030 200252031 200252031 200252034 200252034 200252057
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200302025 200302026 200302036 200302039 ***200303002 200303026 200303035 200303039 200303042 200303044 200303045 200303048 200303049***

• Termination of Election 1362.02-00
200215039 200226009

• Ceases to be Small Business Corporation *1362.02-02*
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• Passive Investment Income *1362.02-03*
200203017 200205019 200206023 200206030 200206031 200208007 200210041
200210042 200210045 200210046 200211001 200215045 200217008 200217012
200217023 200217034 200217045 200218033 200220024 200221027 200224021
200226024 200226025 200227004 200229003 200229003 200229003 200229003
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200247027 200247028 200247029 200302024 200252036 200252036 200252037
200252037 200302024 ***200303046***

• S Termination Year 1362.03-00
200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

• Inadvertent Terminations 1362.04-00
200201027 200201027 200203057 200204027 200205004 200205024 200206011
200207017 200209019 200212010 200212011 200215043 200216008 200217010
200217011 200218007 200221014 200222016 200223003 200226006 200226027
200227004 200227026 200227027 200227031 200227033 200227034 200227035
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200252052 200252053 200252053 200252054 200252054 200252078 200252078
200301038 ***200303033 200303054***

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200207015 200223052 200230030 200230030

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	• Life Estate 200213014	2033.09-00
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	• Transfer v. Not a Transfer 200213014	2036.11-00
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200211028 200219003 200223013 200223014 200234017 200234017 200234017
200234017 200236021 200236021 200240020 200240020 200240020 200240020
200241032 200241032 200241032 200243030

2056.01-00 • Terminable Interests
2056.01-01 • *Life Estate*
200222024 200224016

2056.07-00 • Qualified Terminable Interest Property
012 200218003 200226020 200241012 200241012 200241

2056.07-01 • *Effective Election*
043 200232030 200236017 200229043 200229043 200229043 200229043 200229
200236017 200248007

2056.08-00 • Special Rule for Charitable Remainder Trusts
200204022 200232015

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2056A.02-00 • Qualifying Interest
012 200241012 200241012 20024

tive Election 2056A.04-00 • Effec
1021 20021

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6024 200246024 200246024 200252084 200252084 200302031 200302031 20024

rty Within U.S. **2104.00-00** **Section 2104** **Proper**
3031 20024

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3037 ***20030***

oursement Out of Estate **2205.00-00** **Section 2205** **Reimb**

rtionment of Tax According to State Law 2205.01-00 • Appo
6024 20020

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3047 20022

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4016 200230017 200230017 20022

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3015 ***20030***

ition of Gift Tax (Imposed v. Not Imposed) **2501.00-00** **Section 2501** **Impos**
2033 200203045 200210018 200210051 200210056 200212006 200213011 20020
3013 200221032 200223019 200224001 200227020 200229018 200229018 20021
9018 200229018 200229018 200231011 200231011 200234043 200234043 20022
4043 200234043 200236030 200236030 200247013 ***200303015 200303027*** 20023
3037 ***20030***

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3045 200210029 200229013 200229013 200229013 200229013 200229013 20020

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[illegible]	[illegible]	[illegible]
21042		200221021 2002
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08028 200208029 200208030 200208033 200225015 200232015		200204022 2002
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xclusively for Charitable etc. Purposes	2522.02-00	• Transfer Not Ex
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200202033 200203029 200203030 200206045 200209022 200209033 200209034
200209037 200209038 200210029 200210054 200210056 200211008 200213011
4 200214002 200214012 200214019 200214020 200215001 200213013 2021301
5 200219028 200219029 200221032 200223019 200224001 200218023 2021803
2 200229013 200229013 200229013 200229013 200229013 200225029 2022604
8 200229018 200229018 200229018 200229034 200229034 200229018 2022901
4 200229034 200230038 200230038 200231011 200231011 200229034 2022903
3 200234043 200234043 200236030 200236030 200238034 200234043 2023404
4 200240014 200240014 200240014 200240014 200240016 200238034 2023803
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1 200242022 200242031 200242032 200242033 200242034 200241041 2024104
5 200243006 200243007 200243008 200243009 200243010 200243004 2024300
2 200243013 200243014 200243015 200243016 200243017 200243011 2024301
6 200243033 200243048 200247037 200302004 200252064 200243018 2024302
4 ***200303027 200303030*** 200252064 2030200

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1 200241041 200241041 200203029 2024104

2601.03-01 *• Irrevocable Trusts*
7 200201020 200201020 200203029 200207018 200211034 200201017 2020101
2 200229041 200229041 200229041 200229041 200229041 200217035 2022201
2 200229042 200229042 200229042 200234062 200234062 200229042 2022904
2 200241041 200241041 200241041 200252061 200252061 200234062 2023406
7 200252069 200252069 200252083 200252083 200252067 2025206

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7 200227020 200217036 2021703

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8 200234047 200234047 200234047 200234047 200241035 200209007 2020900
5 200241035 2024103

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5 200209036 200209039 200209042 200209043 200209045 200209032 2020903
9 200230019 2023001

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8 200242002 200218001 2022401

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212025 200218010 200218011 200218012 200218015 200223016 200212024 200
235013 200235013 200240019 200240019 200240019 200240019 200227017 200
247038 200247039 200248012 200302017 200301027 200301028 200245018 200
303022 200302017 ***200***

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201002 200201003 200201003 200201002 200

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200213014 200229032 200229032 200229032 200229032 200229032 200229033
200229033 200229033 200229033 200229033 200233021 200236016 200236016
200236019 200236019 200236020 200236020 200237021 200238003 200238003
200238003 200238018 200238018 200238018 200238028 200238028 200238028
200238035 200238035 200238035 200240029 200240029 200240029 200240029
200240030 200240030 200240030 200240030 200241043 200241043 200241043
200242016 200242017 200242020 200242029 200242030 200243037 200243038
200243039 200247008 200247009 200247042 200302033 200302035 200302037
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200301037 200302033 200302035 200302037 200302038 ***200303053***

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200229043 200229043 200229043 200229043 200230024 200230024 200231010
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