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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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Department of the Treasury
Internal Revenue Service

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	• By a Surviving Spouse 200204038 200211054 200222033	*402.08-05*
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	• Qualification 200136031 200136031	408.02-00

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200127052 200137060 200151052 200151053 200151057 200204042 200204053
200205048 200205049 200206057 200224035 200233027 200233028 200233029
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200138029 200140083 200140084 200140086 200141058 200148066 200216033

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200132037 200149040 200151052 200151053 200204039 200219036 200219039
200225042 200227043 200135047 200135047 200135047 200135047 200141058
200141061 200143028 200148066 200148069 200150031 200207028 200207029
200218036 200218041 200218042 200232033

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200117042 200121078 200123072 200126033 200129041 200137060 200137063
200151057 200204042 200204044 200204046 200204047 200204053 200205048
200205049 200206057 200213028 200217056 200219036 200219038 200219039
200222034 200222037 200222038 200224033 200225037 200225042 200225045
200227044 200233027 200233028 200233029 200233030 200233031 200234065
200234065 200234065 ***200234065 200234066 200234066 200234066 200234066***
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	• 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
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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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200150007 200202063 200202070 200208025 200208026 200210001 200210032
200210063 200212031 200212032 200212033 200215050 200215052 200216026
200216028 200218014 200221001 200221045 200235024