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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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200211032 200215006 200229037 200229037 200229037 200229037 200229037 200229038 200229038 200229038 200229038 200229038 200234062 200234062 200234062 200234062 200235007 200235007 200235008 200235008 200235009 200235009 200238004 200238004 200238004 200238005 200238005 200238005 200238006 200238006 200238006 200238007 200238007 200238007 200238008 200238008 200238008 200238009 200238009 200238009 200238010 200238010 200238010 200238011 200238011 200238011 200238012 200238012 200238012 200247030

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200201005 200201005 200205044 200248023

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200226031

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200221035 200226032

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200217011 200218031 200227022 200227027 200233020 200238023 200238023 200238023 200246018 200246018 200246018

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200227021

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200204011 200205036 200206026 200208006 200208012 200217053 200218007 200219032 200222009 200223004 200223050 200229039 200229039 200229039 200229039 200229039 200241003 200241003 200241003 200245016 200245017 200245022 200245023 200245024 200245025 200245026 200245027 200248006 200252075 200252075 200252085 200252085

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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 200250002 200252056 200252056

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200217048 200222009

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200218017 200239007 200239007 200239007 200245021

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200202064 200203022 200203041 200203054 200203055 200203063 200203067
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200215014 200215021 200215033 200215038 200215040 200215041 200215046
200217004 200217015 200217016 200217018 200217027 200217028 200217029
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200252089 200252089 200252090 200252090 200301031 200301034 200302020
200302025 200302026 200302036 200302039

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200215039 200226009

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200240038 200240038 200240038 200240038 200250006 200250007 200250008

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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

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200207021 200210043 200219013 200227028 200229039 200229039 200229039
200229039 200229039

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200201027 200201027 200203057 200204027 200205004 200205024 200206011
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200217011 200218007 200221014 200222016 200223003 200226006 200226027
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200252052 200252053 200252053 200252054 200252054 200252078 200252078
200301038

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200207015 200223052 200230030 200230030

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	• Effective Election 200229043 200229043 200229043 200229043 200229043 200232030 200236017 200236017 200248007	*2056.07-01*	
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200202033 200203029 200203030 200206045 200209022 200209033 200209034
200209037 200209038 200210029 200210054 200210056 200211008 200213011
200213013 200213014 200214002 200214012 200214019 200214020 200215001
200218023 200218035 200219028 200219029 200221032 200223019 200224001
200225029 200226042 200229013 200229013 200229013 200229013 200229013
200229018 200229018 200229018 200229018 200229018 200229034 200229034
200229034 200229034 200229034 200230038 200230038 200231011 200231011
200234043 200234043 200234043 200234043 200236030 200236030 200238034
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200240016 200240016 200240016 200241038 200241038 200241038 200241041
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200217035 200222012 200229041 200229041 200229041 200229041 200229041
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200202066 200203056 200204036 200211027 200213025 200216009 200220013 200224019 200227019 200227038 200232023 200232024 200234027 200234027 200234027 200234027 200234028 200234028 200234028 200234028 200235017 200235017 200235019 200235019 200237025 200238033 200238033 200238033 200238037 200238037 200238037 200241029 200241029 200241029 200241030 200241030 200241030 200247017 200248001 200248022

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