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# Section 6110 Index

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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 Counsel advice.

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Department of the Treasury  
**Internal Revenue Service**

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|                     | • Payments Specifically Included<br>200701001 200702006 200702008 200702009 200702010 200702011 200702012<br>200702048 200703008 200703009 200703010 200703034 200712004 200712005<br>200722004 200722004 200722025 200722025   | 6041.05-00        |
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