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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.

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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	• Substance v. Form Issues Not Contained in Present List 201311023	9999.97-00
	• Not Able to Identify Under Present List	9999.98-00
	201201001 201202022 201202029 201202041 201203005 201203014 201203015 201204012 201205009 201205009 201205023 201205024 201206001 201206020 201206020 201208029 201208029 201208044 201209004 201210004 201210005 201210007 201210027 201211014 201211021 201212015 201212018 201214003 201214005 201214016 201214025 201214029 201216011 201216046 201216048 201224040 201224041 201224044 201224045 201314007 201314011 201314043 201314043 201314046 201218010 201218028 201218029 201218030 201218031 201218032 201218033 201218034 201218035 201218038 201219001 201219003 201219015 201221002 201221020 201221040 201221041 201221042 201221043 201221044 201221045 201221046 201221047 201221048 201221049 201221050 201221051 201221052 201221053 201221054 201221055 201221056 201221057 201221058 201223011 201223017 201223018 201225012 201226022 201226023 201226024 201226025 201226025 201226025 201226039 201227007 201228015 201228016 201228049 201228050 201228051 201228052 201228053 201228054 201228056 201229002 201229019 201229020 201229021 201229022 201229023 201230011 201230021 201230021 201230021 201230033 201230036 201231003 201231021 201231022 201231023 201231024 201231025 201231026 201231027 201231028 201231029 201231030 201231031 201231032 201231033 201231034 201231035 201231036 201231037 201231038 201231039 201231040 201231041 201231042 201233018 201233028 201233029 201233030 201233031 201233032 201233033 201234017 201234017 201234035 201235022 201236017 201237018 201237024 201238011 201238012 201238016 201239007 201240005 201240019 201240020 201240023 201242026 201243001 201243001 201243004 201243010 201243010 201243020 201245005 201245012 201245013 201245015 201245016 201246017 201246017 201246018 201246018 201246022 201246022 201246030 201246030 201246030 201246030 201246035 201246035 201246037 201246037 201247001 201247001 201247011 201247011 201248018 201250009 201252016 201301001 201301014 201302008 201302017 201302017 201302021 201302025 201302028 201303004 201303015 201303016 201305001 201306011 201307009 201308015 201308016 201308030 201308036 201309002 201309002 201309005 201309005 201309005 201309005 201309006 201309006 201309006 201309006 201309007 201309007 201309007 201309007 201309008 201309008 201309008 201309008 201309009 201309009 201309009 201309009 201309009 201309010 201309010 201309010 201309010 201309012 201309012 201309020 201309020 201310007 201310051 201311001 201311009 201311018 201311024 201311027 201311027 201311044 201312024 201312029 201312032 201312034 201313012 201313020 201313020 201313026 201315011 201315013 201315018 201316015 201317008 201317011 201318034	