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GCM Issue Index II

GCMs Written
by the Office of
Chief Counsel after
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The index is arranged by Code section with various identifying subheadings. Each General Counsel Memorandum issued under Code section 6110 is assigned a 5-digit reference number which appears after the heading to which the memorandum refers. General Counsel Memoranda must be requested by GCM number or by Uniform Issue List number. It is necessary to request GCMs in this manner because the Internal Revenue Service maintains two indexes for GCMs. The first index consists of a chronological list by GCM number (GCM Chronological Index I and GCM Chronological Index II). The second index, consisting of GCM Issue Index I and GCM Issue Index II, consists of a list of GCMs arranged by Internal Revenue Code and Regulations issues, as found in Publication 1102, Uniform Issue List. Publication 1102 contains instructions on how to identify the proper Uniform Issue List number. For complete research, consult each index.

The index will be cumulated as GCMs are issued. An index containing all GCMs from 12/24/1981 will be issued at the end of the calendar year.

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