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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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	• Unrealized Appreciation of Employer's Securities 200507016 200509032	402.07-00
	• Rollover Contributions 200502052 200503032 200503035 200507019 200512029 200516019 200516020 200541049 <b>200549017 200549019 200549020 200549023</b>	402.08-00
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	• <i>By a Surviving Spouse</i> 200508027 200510039 200510039	402.08-05
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	200501023 200501023 200501024 200501024 200502048 200504038 200505027 200506026 200506027 200506032 200506034 200506035 200506036 200506037 200508023 200508026 200509033 200510038 200510038 200510040 200510040 200511026 200511027 200512030 200512031 200512032 200512033 200544028 200548033 200548034 200516018 200518086 200519090 200520040 200523034 200529009 200529012 200535032 200547016 200547017 200547019 200547020 <b>200549011 200549012 200549014 200549015</b>	
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	• <i>Required by Commissioner</i> 200512036	446.04-02
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	• Maximum Deferral 200508005	457.02-00
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	• <i>State</i> 200520005	457.05-02
	• Participants in More than One Plan	457.06-00
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	• <i>Eligible Employer</i> 200520005	457.08-01
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	• In General 200546036 200546036 200546036 200546036 200546037 200546037 200546037 200546037 200546038 200546038 200546038 200546038 200546036 200546037 200546038	468A.01-00
	• Ruling Amount	468A.04-00
	• <i>Revised Schedules</i> 200502007 200503011 200506017 200530005 200544002 200544003 200545002 200545002 200545042 200545042 200546016 200546016 200546016 200546016 200520018 200520019 200531003 200532030 200541022 200543006 200543007 200543018 200543019 200543020 200543021 200543022 200546016 200547005 200547005	468A.04-02
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200502046 200504031 200506038 200510031 200510031 200512026 200538026 200538040 200544019 200545046 200545046 200514021 200514021 200523024 200525020 200534022 200536021 200536022 200538026 200539027 200547013 200547013 <b>200549010</b>	
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200502044 200505023 200508017 200521028 200538026 200538028 200540013 200540013 200540013 200540014 200540014 200540014 200540015 200540015 200540015 200516017 200517031 200517031 200525020 200528028 200531021 200531024 200534021 200537038 200537038 200537038 200538026 200538028 200540013 200540014 200540015	
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200511020 200511025 200538026 200520030 200524029 200536027 200538026 200541042 200541043 200541044	
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<ul style="list-style-type: none"> <li>• Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 200505024 200508016 200510030 200510030 200522022 200538039 200540016 200540016 200540016 200522022 200536025 200536026 200538039 200540016</li> </ul>	501.06-00
<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i> 200505024 200506025 200508016 200522022 200522022</li> </ul>	501.06-01
<ul style="list-style-type: none"> <li>• Social Clubs 200507014 200540011 200540011 200540011 200540018 200540018 200540018 200531026 200531027 200532052 200532056 200534023 200536024 200540011 200540018</li> </ul>	501.07-00
<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i> 200511023 200540011 200540011 200540011 200540018 200540018 200540018 200519085 200520031 200520033 200540011 200540018 200547014 200547014 200547015 200547015 200547016</li> </ul>	501.07-05
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09) 200519087 200520034</li> </ul>	501.08-00
<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 200548024</li> </ul>	501.09-00
<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i> 200511003 200537036 200537036 200537036 <b>200549008</b></li> </ul>	501.09-01
<ul style="list-style-type: none"> <li>• <i>Inurement</i> 200502043 200503027</li> </ul>	501.09-03
<ul style="list-style-type: none"> <li>• <i>Membership</i> 200537036 200537036 200537036</li> </ul>	501.09-04
<ul style="list-style-type: none"> <li>• Local Benevolent Life Insurance Associations, etc.</li> </ul>	501.12-00
<ul style="list-style-type: none"> <li>• <i>Mutual or Cooperative Electric Companies</i> 200504035</li> </ul>	501.12-03
<ul style="list-style-type: none"> <li>• Cemetery Companies 200518081</li> </ul>	501.13-00
<ul style="list-style-type: none"> <li>• Credit Unions 200530030</li> </ul>	501.14-00
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less 200520035 200528027 200529008 200531019 200531022 200531023 200531028</li> </ul>	501.15-00
<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members 200540012 200540012 200540012 200519084 200531018 200540012</li> </ul>	501.19-00
<ul style="list-style-type: none"> <li>• Trusts for Group Legal Service Plans 200511022</li> </ul>	501.20-00
<ul style="list-style-type: none"> <li>• Section 501(c)(25) Organizations 200503029 200509026</li> </ul>	501.25-00
<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations 200514011 200514011</li> </ul>	501.26-00
<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations 200538039 200536025 200538039</li> </ul>	501.27-00
<ul style="list-style-type: none"> <li>• Proof of Exemption 200511024</li> </ul>	501.31-00
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i> 200520034</li> </ul>	501.31-01

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	200532056	
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	200538027 200548025 200538027 200541042 200541043 200541044	
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	200532058 200537037 200537037 200537037	
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	200516005 200536013	
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	200527007	
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	200502037 200524013 200539008 200543061	

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200501015 200502015 200502020 200502025 200502026 200502027 200502030  
200504020 200504021 200505003 200505011 200505014 200505025 200506010  
200506012 200506016 200506020 200507011 200508013 200509010 200509015  
200509016 200509018 200510014 200510014 200510025 200510025 200521019  
200521020 200521024 200522001 200522009 200527001 200530001 200538003  
200538007 200538008 200538009 200538010 200538011 200538013 200538019  
200540025 200540025 200540025 200546003 200546003 200546003 200546003  
200546009 200546009 200546009 200546009 200546018 200546018 200546018  
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200548008 200548015 200513007 200513007 200514004 200514004 200516014  
200517019 200517019 200517021 200517021 200517022 200517022 200517026  
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200518046 200518059 200518065 200518068 200518070 200519001 200519039  
200519040 200520015 200520020 200522001 200522009 200523004 200523016  
200523018 200524020 200524021 200524022 200525005 200525009 200526003  
200526007 200526009 200528012 200528014 200531011 200532010 200532014  
200532034 200532035 200532038 200532039 200533004 200533019 200534001  
200534016 200535021 200535024 200536001 200537003 200537003 200537003  
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200538009 200538010 200538011 200538013 200538019 200539002 200539013  
200539015 200539019 200541004 200541027 200541032 200541034 200541035  
200542003 200542004 200542008 200542010 200542020 200542021 200543005  
200543009 200543011 200543013 200543024 200543029 200543033 200543034  
200543035 200543036 200546003 200546009 200546018 200546028 200546032  
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200510023 200510023 200523001

• *Passive Investment Income*

1362.02-03

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200546001 200546001 200517011 200517011 200518038 200518041 200523001  
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1362.03-00

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1362.04-00

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200507003 200508012 200509006 200509007 200509008 200510009 200510009  
200510015 200510015 200510020 200510020 200510024 200510024 200511005  
200522007 200527002 200538001 200538006 200540006 200540006 200540006  
200546024 200546024 200546024 200546024 200546025 200546025 200546025  
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200515002 200517001 200517001 200518004 200518013 200518020 200518052  
200518058 200520017 200522007 200523001 200523006 200523010 200523011  
200526005 200526006 200526014 200528005 200531005 200532013 200534007  
200534008 200534009 200535002 200537001 200537001 200537001 200537007  
200537007 200537007 200537012 200537012 200537012 200538001 200538006  
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200542007 200542013 200542031 200543025 200546024 200546025 200546027

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