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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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	200521033 200522012 200538030 200538031 200538033 200538034 200548027 200548028 200522012 200528031 200528032 200528033 200528034 200528035 200532060 200537044 200537044 200537044 200538030 200538031 200538033 200538034	
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	• Rollover Contributions 200502052 200503032 200503035 200507019 200512029 200516019 200516020 200541049 200549017 200549019 200549020 200549023 <b>200550041</b>	402.08-00
	• <i>Rollover Lump Sums</i> 200510035 200510035 <b>200550039</b>	402.08-01
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	• Non-Exempt Funds or Plans 200519047	404.04-00
	• Year of Deduction 200508028 200526022	404.11-00
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	200502049 200502053 200502054 200503033 200503034 200504036 200504037 200504041 200504042 200505026 200505028 200505029 200506028 200506029 200506033 200507015 200507017 200507018 200507020 200507022 200508024 200508025 200508029 200508030 200509034 200512028 200512035 200521036 200522017 200522018 200530032 200530033 200538029 200538032 200540019 200540019 200540019 200540020 200540020 200540020 200540021 200540021 200540021 200540022 200540022 200540022 200540023 200540023 200540023 200540024 200540024 200540024 200544022 200544025 200544026 200544027 200544030 200544031 200545051 200545052 200545053 200545054 200545055 200546044 200546044 200546044 200546044 200546046 200546046 200546046 200546046 200546047 200546047 200546047 200546047 200546048 200546048 200546048 200546048 200546051 200546051 200546051 200546051 200548029 200548030 200513032 200513032 200514023 200514023 200514027 200514027 200516021 200516023 200518083 200518084 200518085 200518087 200519089 200520037 200520038 200522017 200522018 200523026 200523027 200523030 200523031 200523032 200524031 200524034 200524035 200524036 200525018 200526024 200531030 200531031 200532060 200534026 200537039 200537039 200537039 200537040 200537040 200537040 200538029 200538032 200539031 200540019 200540020 200540021 200540022 200540023 200540024 200541050 200542038 200542039 200542040 200543063 200543065 200546044 200546046 200546047 200546048 200546051 200547020 200547021 200547022 200547022 200547023 200547023 200547024 200549021 200549022 <b>200550038</b> <b>200550040</b>	
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	200546049 200546049 200546049 200546049 200546050 200546050 200546050 200546050 200539032 200546049 200546050	
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	• Certain Employee Contributions 200504039 200521037 200527023 200544024 200520036 200529011 200532059 200534028 200536030	414.09-00
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	• Eligible Deferred Compensation Plan Defined 200517004 200517004 200517005 200517005 200518007 200519020 200519021 200519022 200520005	457.05-00
	• <i>State</i> 200520005	457.05-02
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	• <i>Eligible Employer</i> 200520005	457.08-01
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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 200549010	
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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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200545048 200545048 200545049 200545049 200545050 200545050 200528030 200531024 200534021 200543060	
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200508019 200508020 200508021 200508022 200509028 200509029 200509030 200509031	
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200511016 200511021 200527021 200540014 200540014 200540014 200540015 200540015 200540015 200525020 200540014 200540015	
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200511020 200511025 200538026 200520030 200524029 200536027 200538026 200541042 200541043 200541044	
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200504031 200520032	
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200532058	
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200506024 200519088 200524024 200532051	
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200541042 200541043 200541044	
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200503028 200512027 200524024 200532052 200535029 200536027 200541042 200541043 200541044	
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200544020	

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<ul style="list-style-type: none"> <li>• <i>Performance of Particular Services for Members</i></li> </ul>	501.06-01
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<ul style="list-style-type: none"> <li>• Social Clubs</li> </ul>	501.07-00
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<ul style="list-style-type: none"> <li>• <i>Business with Nonmembers</i></li> </ul>	501.07-05
200511023 200540011 200540011 200540011 200540018 200540018 200540018 200519085 200520031 200520033 200540011 200540018 200547014 200547014 200547015 200547015 200547016	
<ul style="list-style-type: none"> <li>• Fraternal Beneficiary Societies (See Also 0501.03-09)</li> </ul>	501.08-00
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<ul style="list-style-type: none"> <li>• Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</li> </ul>	501.09-00
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<ul style="list-style-type: none"> <li>• <i>Permissible Benefits</i></li> </ul>	501.09-01
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<ul style="list-style-type: none"> <li>• <i>Inurement</i></li> </ul>	501.09-03
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<ul style="list-style-type: none"> <li>• <i>Membership</i></li> </ul>	501.09-04
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<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></li> </ul>	501.12-03
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<ul style="list-style-type: none"> <li>• Cemetery Companies</li> </ul>	501.13-00
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<ul style="list-style-type: none"> <li>• Credit Unions</li> </ul>	501.14-00
200530030	
<ul style="list-style-type: none"> <li>• Insurance Companies or Associations With Net Written Premiums of \$350,000 Or Less</li> </ul>	501.15-00
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<ul style="list-style-type: none"> <li>• Organization of Past or Present Armed Forces Members</li> </ul>	501.19-00
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<ul style="list-style-type: none"> <li>• Trusts for Group Legal Service Plans</li> </ul>	501.20-00
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<ul style="list-style-type: none"> <li>• Section 501(c)(25) Organizations</li> </ul>	501.25-00
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<ul style="list-style-type: none"> <li>• Religious and Apostolic Organizations</li> </ul>	501.26-00
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<ul style="list-style-type: none"> <li>• Cooperative Hospital Service Organizations</li> </ul>	501.27-00
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<ul style="list-style-type: none"> <li>• Proof of Exemption</li> </ul>	501.31-00
200511024	
<ul style="list-style-type: none"> <li>• <i>Domestic Fraternal Societies</i></li> </ul>	501.31-01
200520034	

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	200501017 200501017 200510029 200510029 200530029 200548024 200548025 200532057	
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	200532056	
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	200510029 200510029 200510030 200510030 200512025 200530029 200548025 200528029 200528030 200532058 200536023 200536024 200541042 200541043 200541044	
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	200538027 200548025 200538027 200541042 200541043 200541044	
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	200532058	
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	200532058 200537037 200537037 200537037	
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	200511001	
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	200516005 200536013	
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	200526010 200537019 200537019 200537019	
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