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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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	<ul style="list-style-type: none"> <li>• Amounts Distributed or Made Available to Beneficiary 200602045 200636098 200635013 200636098 200643005</li> <li>• <i>Exception for Qualified Cash or Deferred Arrangements</i> 200602045</li> <li>• Unrealized Appreciation of Employer's Securities 200615007 200615007 200615007 200634059</li> <li>• Rollover Contributions 200602044 200602053 200617037 200634035 200634052 200634057 200634066</li> <li>• <i>Rollover Lump Sums</i> 200634052</li> <li>• <i>By a Surviving Spouse</i> 200634052</li> </ul>	<ul style="list-style-type: none"> <li>402.06-00</li> <li>402.06-01</li> <li>402.07-00</li> <li>402.08-00</li> <li>402.08-01</li> <li>402.08-05</li> </ul>
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