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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.

Each ruling, technical advice memorandum, or Chief Counsel advice contained in this publication is directed only to the taxpayer who requested it or with respect to whom it is issued. Section 6110(k)(3) of the Internal Revenue Code provides that letter rulings, technical advice memorandums, and Chief counsel advice may not be used or cited as precedent.

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Department of the Treasury
Internal Revenue Service

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<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 201203032 	501.03-01
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<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 201217021 	501.03-07
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 201252025 	501.03-08
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<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 201221024 	501.03-13
<ul style="list-style-type: none"> • <i>Organizations With Charitable Activities Outside U.S. (See Also 0501.28-00)</i> 201215011 	501.03-15
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<ul style="list-style-type: none"> • <i>Scholarships, Endowment Funds and Trusts, Student Loans</i> 201237020 201251022 	501.03-22
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<ul style="list-style-type: none"> • <i>Cooperative Hospital Service Organizations</i> 201218016 	501.03-32
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<ul style="list-style-type: none"> • <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 	501.05-01
<ul style="list-style-type: none"> • <i>Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade</i> 201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201246039 	501.06-00
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 201203018 201205014 201205015 201213032 201231013 201242016 	501.06-01
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<ul style="list-style-type: none"> • <i>Voluntary Employees' Beneficiary Associations (See Also 0501.03-01)</i> 201224037 201221030 201250023 201250024 201251023 	501.09-00
<ul style="list-style-type: none"> • <i>Geographic Locale</i> 201221030 	501.09-02
<ul style="list-style-type: none"> • <i>Membership</i> 201224037 201221030 201250023 201250024 201251023 	501.09-04
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