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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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Department of the Treasury  
**Internal Revenue Service**

**UNMATCHED TRANSACTIONS**

**408A 0000**

201204027

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	<ul style="list-style-type: none"> <li>• Rollover Contributions</li> </ul>	408.03-00
	201203034 201204024 201205021 201206023 201206023 201206025 201206025 201206026 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201224047 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201225021 201225022 201225023 201226034 201226035 201227009 201227010 201227011 201228044 201228046 201228047 201229013 201229014 201230027 201230028 201230032 201231019 201231020 201233024 201233025 201234031 201234033 201235026 201235027 201235028 201235030 201236034 201236036 201236037 201236038 201236039 201237025 201237026 201237027 201237028 201238029 201240031 201240033 201240034 201240035 201241014 201241015 201241016 201242021 201242022 201242023 201242025 201243018 201243019 201244022 201244023 201244024 201246042 201246042 201246043 201246043 201246044 201246044 201246045 201246045 201247021 201247022 201250030 201250031 201301017 201301018 201301019 201302047 201303022 201303023 201304012 201305016 201305017 201305018 201305019 201305020 201306029 201306030 201306031 201306032 201306033 201308034 201308035 201309021 201309021 201309022 201309022 201309023 201309023 201309024 201309024 201309025 201309025 201309026 201309026 201309028 201309028 201310050 201310052 201311037 201311038 201311039 201311043	
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	201219035 201219036 201219037 201230029 201242018	
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	201205020 201208042 201221038 201221039 201238030	
	<ul style="list-style-type: none"> <li>• Minimum Funding Waiver</li> </ul>	412.06-00
	201204022 201204023 201204026 201206021 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040	
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	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201309027	
	<ul style="list-style-type: none"> <li>• Certain Employee Contributions</li> </ul>	414.09-00
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	<ul style="list-style-type: none"> <li>• Termination of Election</li> </ul>	444.04-00
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<b>Section 451</b>	<b>General Rule for Taxable Year of Inclusion (Year Received v. Not Year Received)</b>	<b>451.00-00</b>
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	<ul style="list-style-type: none"> <li>• Tax Refunds</li> </ul>	451.08-00
	201231011	

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	• <i>Alternative Basis Recovery</i> 201241001	453.09-01
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<ul style="list-style-type: none"> <li>• <i>Civil Rights Groups</i> 201217021</li> </ul>	501.03-07
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<ul style="list-style-type: none"> <li>• <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 201210041</li> </ul>	501.03-11
<ul style="list-style-type: none"> <li>• <i>Libraries, Museums, etc.</i> 201221024</li> </ul>	501.03-13
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<ul style="list-style-type: none"> <li>• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029</li> </ul>	501.04-03
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<ul style="list-style-type: none"> <li>• <i>Labor Organizations</i> 201217022 201311031</li> </ul>	501.05-00
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	<ul style="list-style-type: none"> <li>• Income Inures v. does Not Inure to Private Individual 501.32-00  201202038 201202039 201203024 201203025 201204019 201204021 201205010  201205012 201209011 201209012 201209013 201210042 201211025 201211026  201213030 201213031 201215012 201215013 201217019 201218021 201219028  201219032 201226029 201227006 201228040 201228041 201228042 201229001  201229010 201230024 201232035 201233018 201234030 201241011 201242015  201244021 201247018 201250025 201250027 201250029 201252024 201252026  201302040 201302041 201303017 201303019 201303020 201305011 201305012  201305013 201307014 201308032 201310046 201310049 201311029 201311030  201311033 <b>201313032</b></li> <li>• <i>Distribution of Assets to Private Individuals</i> 501.32-01  201203025 201209011 201209012 201209013 201213031 201215012 201215013  201216040 201218021 201228040 201230024 201232035 201234029 201252024  201252026 201302040 201303019 201303020 201305011 201305012 201308032  201310046 201310049 201311033</li> <li>• Private v. Public Interest Served 501.33-00  201202038 201202039 201203024 201203025 201204019 201204020 201205010  201205011 201205012 201209011 201209012 201209013 201210042 201210043  201211025 201211026 201213031 201215012 201215013 201216040 201217019  201224031 201224034 201218021 201219028 201219029 201221023 201223020  201227006 201228040 201228041 201228042 201229001 201229010 201230024  201232035 201233018 201234029 201234030 201241011 201242015 201244021  201247017 201247018 201250025 201250027 201250028 201250029 201252024  201252025 201252026 201302040 201302041 201303017 201303019 201303020  201304011 201305011 201305012 201305013 201307014 201308032 201309019  201309019 201310046 201310048 201310049 201311028 201311029 201311030  201311033 <b>201313032 201313033 201313034</b></li> <li>• <i>Trustees Serve Private Interest</i> 501.33-01  201226029 201228041 201236033</li> <li>• "Exclusively" Test 501.35-00  201221023 201228040 201237019 201303019 201303020 201306026</li> <li>• Business Activities 501.36-00  201234029 201250029 201310046</li> <li>• <i>Section 501(c)(3) Organizations</i> 501.36-01  201204021 201205013 201210041 201233017 201234030 201236033 201242017  201247017 201250027 201302041 201305013 201309019 201309019 201311029</li> <li>• <i>Publishing Activities, Radio, Television, etc.</i> 501.36-03  201204021 201252025</li> <li>• Legislative and Political Propaganda Activities 501.38-00</li> <li>• <i>Electing Expenditure Test</i> 501.38-02  201239012</li> </ul>	
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**Section 9100**

**Extension of Time for Making Certain Elections**

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