

Publication 1078
Issue: 04/04/2014

Section 6110 Index

Written
Determinations
Requested After
November 1, 1976

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

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201213001 201213019 201213021 201228033 201232033 201252002 201252014 201312017 201314008 201314028 201326006 201333007 201350007 201404002	
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201249011 201250021 201324009	
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201203004 201208017 201212001 201213001 201213002 201213005 201214013 201215005 201216023 201216027 201219003 201229002 201230007 201232014 201232033 201233016 201234009 201236014 201238018 201240013 201240016 201244006 201244008 201250004 201251006 201252002 201252017 201306006 201306010 201308002 201310023 201312022 201313016 201314001 201315016 201325009 201329005 201330002 201330007 201330022 201308002 201330002 201330007 201330022 201333007 201335001 201336012 201337003 201337007 201338040 201339001 201340009 201341004 201341013 201341026 201347005 201349006 201350007 201402002 201402002 201405003 201407005 201409002 201409003 201411002 201411012 201412013	
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201308001 201315009 201315020 201315021 201308001	
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	201205022 201234036 201238031 201242019 201242020 201338028	
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	<ul style="list-style-type: none"> • Rollover Contributions 	408.03-00
	201203034 201204024 201205021 201206023 201206025 201206026 201207013 201208040 201208041 201209022 201209023 201210046 201211032 201211033 201212021 201212022 201215016 201216049 201216050 201218025 201218026 201218027 201218040 201219035 201219039 201221035 201221036 201221037 201224047 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 201246043 201246044 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 201309022 201309023 201309024 201309025 201309026 201309028 201310050 201310052 201311037 201311038 201311039 201311043 201314050 201314051 201314052 201314053 201314054 201314055 201314056 201314057 201315034 201315036 201316024 201316026 201316027 201316028 201317021 201317022 201317023 201317024 201318029 201318032 201319034 201322049 201322052 201323041 201324021 201324022 201324023 201324024 201324026 201327020 201327021 201328036 201330046 201308034 201308035 201330046 201331010 201331011 201331012 201332016 201333021 201333022 201333023 201334046 201336021 201336022 201336023 201338056 201338057 201338058 201339002 201339003 201340023 201340024 201340025 201342015 201342016 201342017 201342019 201343030 201344012 201345037 201345038 201345039 201345040 201347025 201347026 201347027 201347029 201348017 201348018 201349025 201349026 201350049 201351031 201402018 201402018 201403021 201403021 201403022 201403022 201403023 201403023 201403024 201403024 201406021 201406023 201406024 201406025 201407028 201407029 201407030 201407031 201409015 201409016 201409017 201409018 201410040 201410041 201410042 201411045 201411046 201411047 201411048 201411049 201411050 201412019 201412020 201412021	
	<ul style="list-style-type: none"> • Distributions 	408.06-00
	201318033	
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	<ul style="list-style-type: none"> • Minimum Funding Waiver 	412.06-00
	201204022 201204023 201204026 201206021 201209016 201209017 201209018 201209019 201209020 201209021 201209024 201210048 201210049 201215017 201218036 201218039 201219038 201229015 201229016 201229017 201229018 201230034 201230035 201233026 201239013 201311040 201316025 201319035 201322050 201327022 201341040 201414034	
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	<ul style="list-style-type: none"> • Church Plan 	414.08-00
	201215018 201224042 201230031 201233027 201247023 201247024 201302045 201308033 201309027 201318030 201319036 201322051 201323042 201323043 201308033 201339004 201345041 201349027 201350048	
	<ul style="list-style-type: none"> • Certain Employee Contributions 	414.09-00
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<ul style="list-style-type: none"> • Religious, Charitable, etc., Institutions and Community Chest 	501.03-00
<p>201202039 201202040 201203019 201203020 201203021 201203022 201203023 201203030 201203031 201206018 201209009 201209010 201210041 201210044 201215010 201215011 201217018 201217019 201217020 201217022 201217026 201218016 201218017 201218019 201218022 201218023 201218041 201219025 201219026 201219027 201219029 201221022 201221023 201224033 201224036 201225014 201225015 201225016 201225017 201226029 201229001 201229010 201231012 201231017 201232034 201232036 201235021 201235022 201239011 201240028 201240029 201240036 201241009 201241011 201242014 201244021 201245021 201245022 201245023 201245024 201245025 201245026 201245027 201247016 201249016 201250027 201251018 201252020 201252021 201252022 201252023 201252028 201304011 201309015 201309016 201309018 201313033 201314049 201314058 201315027 201317020 201318009 201318012 201318017 201318027 201321024 201321025 201322042 201322045 201323024 201323025 201323030 201323034 201324020 201325015 201325017 201327011 201327012 201327013 201327014 201327018 201327019 201328035 201329018 201329019 201329020 201329021 201330037 201330040 201330042 201330037 201330040 201330042 201332013 201333015 201333016 201335015 201335016 201335025 201335026 201335027 201338049 201338052 201338054 201338059 201342011 201345030 201345031 201349016 201349017 201349022 201349024 201350041 201350042 201350044 201350045 201350046 201351028 201402015 201402015 201402016 201402016 201402017 201402017 201405017 201405018 201405019 201405020 201405021 201405022 201405024 201406011 201406012 201406013 201406014 201406015 201406017 201407015 201407018 201407019 201407025 201409010 201409014 201410035 201411037 201412018 201413012 201414021 201414022 201414023 201414025 201414026 201414032</p>	
<ul style="list-style-type: none"> • <i>Employee Benefit Organization (See Also 0501.09-00)</i> 	501.03-01
<p>201203032 201313033 201351025</p>	
<ul style="list-style-type: none"> • <i>Foundations</i> 	501.03-02
<p>201335014 201335023 201411037</p>	
<ul style="list-style-type: none"> • <i>Trusts</i> 	501.03-03
<p>201219029 201237019 201306023 201317011 201335014</p>	
<ul style="list-style-type: none"> • <i>Unincorporated Associations</i> 	501.03-04
<p>201241010</p>	
<ul style="list-style-type: none"> • <i>Corporations</i> 	501.03-05
<p>201202038 201204019 201204020 201204021 201205011 201210041 201211026 201215011 201218041 201219025 201219028 201224033 201224036 201227006 201228042 201229001 201229010 201230025 201233018 201236033 201241011 201242014 201244021 201245021 201325014 201333014 201338052 201346012 201405023 201410035</p>	
<ul style="list-style-type: none"> • <i>Civil Rights Groups</i> 	501.03-07
<p>201217021</p>	
<ul style="list-style-type: none"> • <i>Educational Organizations</i> 	501.03-08
<p>201252025 201303018 201304011 201305013 201323025 201327015 201345032 201405024</p>	
<ul style="list-style-type: none"> • <i>Hospitals and Health Clinics (See Also 0501.06-03)</i> 	501.03-11
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<ul style="list-style-type: none"> • <i>Libraries, Museums, etc.</i> 	501.03-13
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<ul style="list-style-type: none"> • <i>Prevention of Cruelty Groups</i> 	501.03-18
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• <i>Public Recreation Facilities and Athletic Organizations</i> 201204020 201340021 201343028	501.03-19
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• <i>Prepaid Medical Care Association (See Also 0501.03-10)</i> 201406019	501.04-02
• <i>Political Activities Organizations</i> 201214035 201221025 201221026 201221027 201221028 201221029 201403019 201403019 201403020	501.04-03
• <i>Community</i> 201338053	501.04-06
• <i>Homeowners Association</i> 201204017 201224032 201224035 201234028 201325016	501.04-07
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• <i>Agriculture and Horticulture Organizations</i> 201205011 201205015 201233018 201327015	501.05-01

<ul style="list-style-type: none"> • Business Leagues, Chambers of Commerce, Real Estate Boards, or Boards of Trade 	501.06-00
201205014 201205015 201213032 201215014 201218018 201231013 201237021 201246039 201321026 201329023 201329024 201338047 201347023 201349019 201349021 201405025 201406020	
<ul style="list-style-type: none"> • <i>Performance of Particular Services for Members</i> 	501.06-01
201203018 201205014 201205015 201213032 201231013 201242016 201321026 201327015 201347022 201411040	
<ul style="list-style-type: none"> • <i>Conduct of Business for Profit</i> 	501.06-02
201327015	
<ul style="list-style-type: none"> • <i>Professional Associations (See Also 0501.03-11)</i> 	501.06-03
201217022 201347022	
<ul style="list-style-type: none"> • Social Clubs 	501.07-00
201204018 201213033 201219032 201225018 201240025 201240027 201240030 201241018 201306027 201315030 201317014 201317015 201317016 201318026 201322044 201323033 201329025 201330041 201330041 201333019 201338044 201338050 201405026 201405027 201406016 201407024 201414029	
<ul style="list-style-type: none"> • <i>Profit v. Not for Profit</i> 	501.07-01
201204018 201337018 201342014 201343024 201343025 201344010	
<ul style="list-style-type: none"> • <i>Distribution of Assets</i> 	501.07-02
201204018 201213034 201213035	
<ul style="list-style-type: none"> • <i>Leases or Sales of Club Property</i> 	501.07-03
201204018 201302043 201306027 201315030	
<ul style="list-style-type: none"> • <i>Business with Nonmembers</i> 	501.07-05
201204018 201219032 201414029	
<ul style="list-style-type: none"> • <i>Payment of Benefits to Members</i> 	501.07-06
201219032 201306027	
<ul style="list-style-type: none"> • Voluntary Employees' Beneficiary Associations (See Also 0501.03-01) 	501.09-00
201221030 201224037 201250023 201250024 201251023 201349020 201410037 201410038	
<ul style="list-style-type: none"> • <i>Geographic Locale</i> 	501.09-02
201221030 201330039 201330039	
<ul style="list-style-type: none"> • <i>Inurement</i> 	501.09-03
201321040 201351026	
<ul style="list-style-type: none"> • <i>Membership</i> 	501.09-04
201221030 201224037 201250023 201250024 201251023	
<ul style="list-style-type: none"> • Domestic Fraternal Societies, Orders, and Associations 	501.10-00
201240026 201340022	
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<ul style="list-style-type: none"> • Section 1502; Election to File Consolidated Return 201249007 201251008 201319005 201323010 201332002 201336007 201338017 201338025 201341008 201347011 201407012 201411016 	9100.20-00

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