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The abbreviation and number in parentheses following the index entry refer to the specific item; numbers following the parentheses refer to the page number on which it appears.

Key to Abbreviations:

- RR Revenue Ruling
- RP Revenue Procedure
- TD Treasury Decision
- CD Court Decision
- PL Public Law
- EO Executive Order
- DO Delegation Order
- TDO Treasury Department Order
- TC Tax Convention
- SPR State of Procedural Rules

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