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7 Rev. Proc. 2014-61, Sec. 3.35(1). 8 Rev. Proc. 2014-61, Sec. 3.35(2). 9 IRC § 2105(b). 10 This Exemption Does Not Apply To U.S. Treasury Instruments That Have A Maturity Of Not More Than Although Care Is Taken In Preparing This Material And One Year. See IRC §§ 871(h) And 163(f)(2). 11 IRC § 2102(Feb 7th, 2024

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