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**Part III 162, 167, 197, 446, 481; 1.162-11, 1.167(a)-14, 1 ...**

Computer Software. SECTION 2. DEFINITION For The Purpose Of This Revenue Procedure, Computer Software Is Any Program Or Routine (that Is, Any Sequence Of Machine-readable Code) That Is Designed To Cause A Computer To Perform A Desired Function Or Set Of Functions, And The Documentation Required To Describe And Maintain That Program Or Routine.  
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**Part III 162, 263(a), 446, 481; 1.162-3, 1.263(a)-1, 1.446 ...**

Rev. Proc. 2002-12 SECTION 1. PURPOSE This Revenue Procedure Provides Taxpayers Engaged In The Trade Or Business Of Operating A Restaurant Or Tavern (as Defined In Section 4.01 Of This Revenue Procedure)

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