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Areas in which rulings will not be issued (domestic areas). This procedure provides a revised list of those provisions of the Code under the jurisdiction of the Associates Chief Counsel (Corporate, Financial Institutions and Products, Income Tax and Accounting, Passthroughs and Special Industries, and Procedure and Administration) and the Division Counsel/Associate Chief Counsel (Tax Exempt ...Defense Department Intelligence and Security Doctrine, Directives and Instructions. Doctrine is the fundamental principles by which the military forces or elements thereof guide their actions in support of national objectives. The Financial Accounting Standards Board (FASB) is a private, non-profit organization standard-setting body whose primary purpose is to establish and improve Generally Accepted Accounting Principles (GAAP) within the United States in the public's interest. The Securities and Exchange Commission (SEC) designated the FASB as the organization responsible for setting accounting standards for ...