

### Reg. Section 1.162-3(c)(2)

#### Materials and Supplies

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(2) Rotable and temporary spare parts. For purposes of this section, rotatable spare parts are materials and supplies under paragraph (c)(1)(i) of this section that are acquired for installation on a unit of property, removable from that unit of property, generally repaired or improved, and either reinstalled on the same or other property or stored for later installation. Temporary spare parts are materials and supplies under paragraph (c)(1)(i) of this section that are used temporarily until a new or repaired part can be installed and then are removed and stored for later installation.

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