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Ohio Teamsters Educational and Safety Training Trust Fund,petitioner-appellant, v. Commissioner of Internal Revenue, Respondent-appellee, 692 F.2d 432 (6th Cir. 1982) case opinion from the U.S. Court of Appeals for the Sixth Circuit692 F.2d 432. 82-2 USTC P 9660, 3 Employee Benefits Ca 2377. OHIO TEAMSTERS EDUCATIONAL AND SAFETY TRAINING TRUST FUND, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.Michael P. Mahoney , for the petitioner. Bernard B. Kornmehl and Elizabeth DePriest , for the respondent.See Ohio Teamsters Educ. and Safety Training Trust Fund v. Comm'r, 692 F.2d 432, 435 (6th Cir.1982). It could be argued that the question of whether an organization is operated “in connection” with another organization is similar in kind to the question of whether it is operated exclusively for certain purposes., Ohio Teamsters Educational And Safety Training Trust Fund V. Commissioner Of Internal Revenue.

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