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Internal Revenue Service

Income taxes:

Corporate statutory mergers and consolidations; definition and public hearing; cross-reference; correction; comments due by 4-28-05; published 1-5-05 [FR 05-00202]

Relative values of optional forms of benefit; disclosure; comments due by 4-28-05; published 1-28-05 [FR 05-01553]

Statutory mergers or consolidations involving one or more foreign corporations; comments due by 4-28-05; published 1-5-05 [FR 05-00201]

LIST OF PUBLIC LAWS

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H.R. 1134/P.L. 109-7

To amend the Internal Revenue Code of 1986 to provide for the proper tax treatment of certain disaster mitigation payments. (Apr. 15, 2005; 119 Stat. 21)

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