



## Publication

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### Code Sec. 338(h)(10) Elections Give Divergent State Income Tax Results

Two recent cases offer a useful reminder of the inconsistent treatments that even neighboring states can give to elections under Code Sec. 338(h)(10) of the Internal Revenue Code of 1986, as amended. Neal Gerber Eisenberg Tax Practice Group partner John A. Biek authored an article that appears in the September-October 2010 edition of *CCH's Journal of Passthrough Entities*.

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