Section 1296: PFIC Mark to Market ("MTM") Election

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Disclaimer
This flowchart has been extensively reviewed to be as complete and accurate as possible. However, due to the complexity of these rules, this flowchart undoubtedly includes errors and omissions. You should consult a tax professional for individual advice regarding your own situation. This flowchart is not updated for changes in the tax laws and should not be relied upon for any purpose whatsoever.

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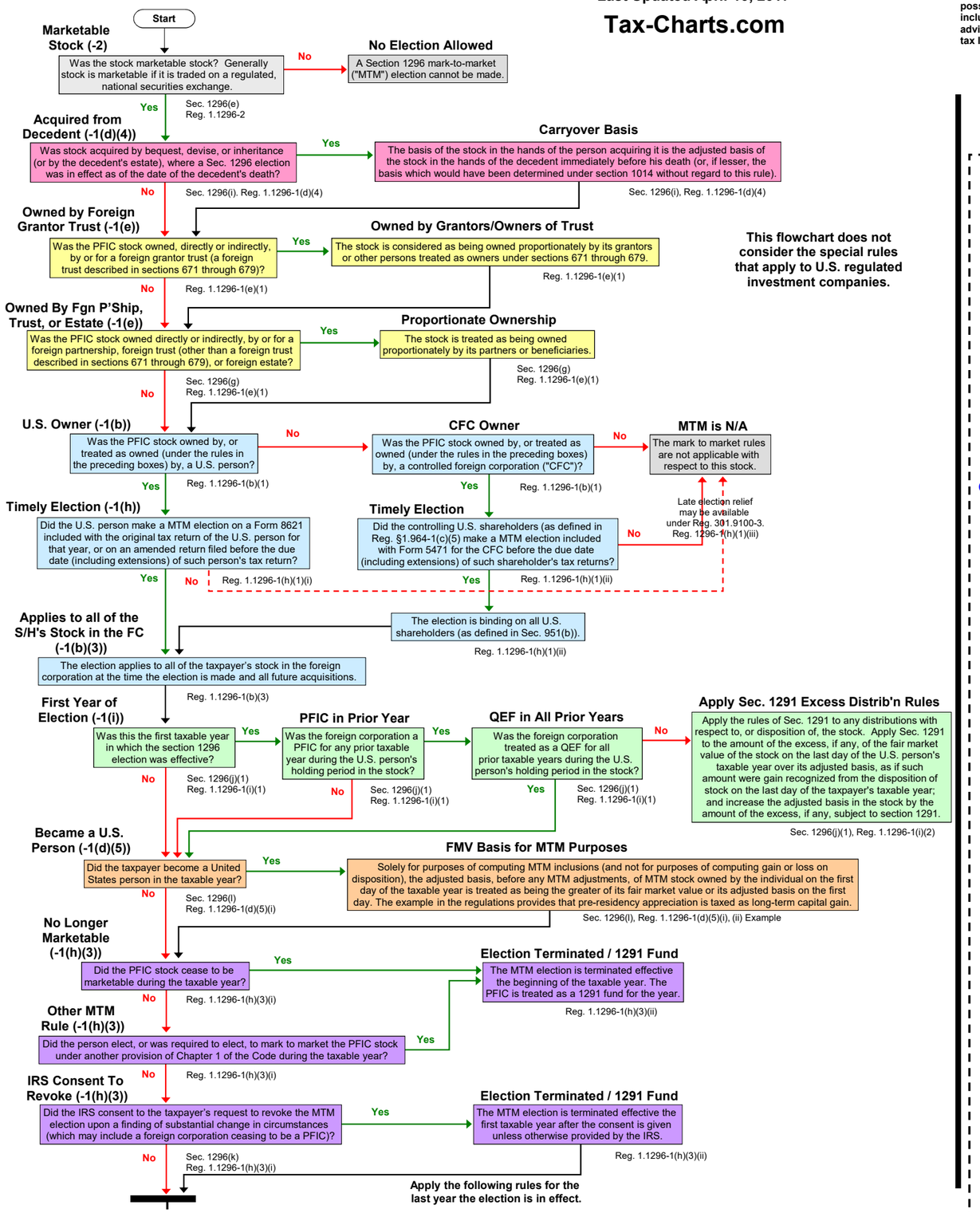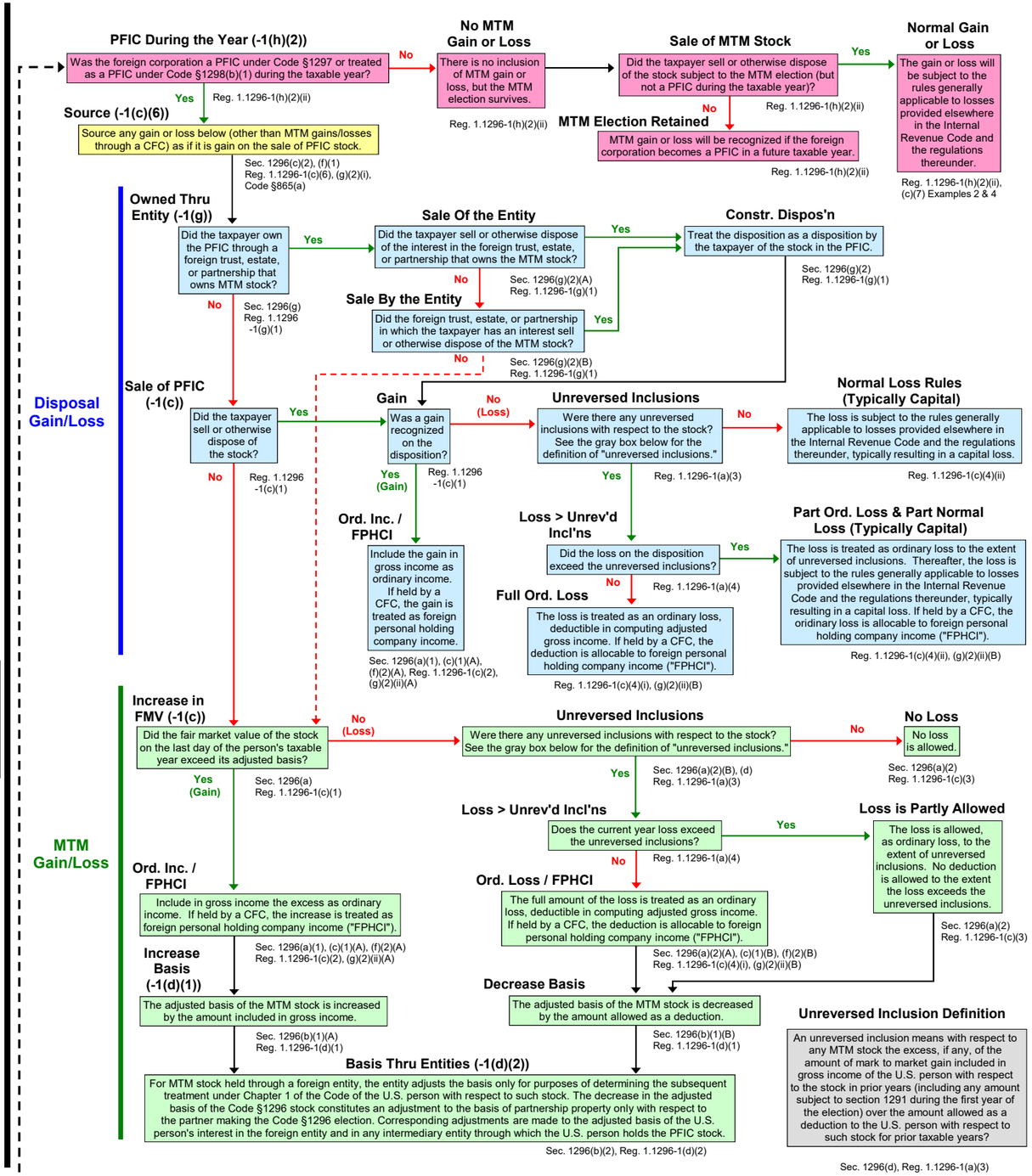
This flowchart does not consider the special rules that apply to U.S. regulated investment companies.