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- Federal Tax Cases
- State Tax Cases™
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* Optional

**TODD C. SIMMENS**
Partner & National Director of Tax Controversy & Procedure, BDO Seidman, LLP
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 PHILIP J. HOLTHOUSE
 Partner, Holthouse Carlin & Van Trigt LLP
 Author, Real Estate Leases
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Portfolio 780-3rd: Net Operating Losses and Other Tax Attributes — Sections 381, 382, 383, 384, and 269
Portfolio Description
Authors
Technical Advisors
Description
Detailed Analysis
I. Not Operating Losses — In General
A. Section 172
1. Development
a. Not Operating Loss
b. Carrybacks and Carryovers
   c. Year
   d. History
2. Bypassing the Carryback Years
3. Special Relief
4. Application
   a. Sequence

PORTFOLIO 399: Employee Benefits for the Contingent Workforce

ALDEN J. BIANCHI
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