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Guidance on the tax rules affecting investment funds and fund managers. IFM01000. Introduction to Investment Funds Manual. IFM02000. Taxation of authorised investment funds. IFM03000.

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Basis different dates are included in the reporting for mutual funds is required transaction or if Box 5 shows YES on covered shares for the 2014 tax year 1c Reports date shares sold on Form 1099-B. 1d Reports net proceeds from sale 1e Reflects the cost or other basis of The section titled Not Reported to the shares redeemed.

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