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IRS Publication 5271, Complying with Arbitrage Requirements: A Guide for Issuers of Tax-Exempt Bonds.

This new publication is a basic guide to the yield restriction and rebate requirements (arbitrage requirements) of Internal Revenue Code Section 148 and related regulations. Information in the guide can help issuers and conduit borrowers comply with their obligations and prevent violations of the arbitrage requirements.

IRS Publication 5271

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