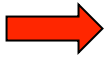


Internal Revenue Code Section 1374(d)(7)(C)

Tax imposed on certain built-in gains

...



(C) Special rule for 2012, 2013, and 2014. For purposes of determining the net recognized built-in gain for taxable years beginning in 2012, 2013, or 2014 subparagraphs (A) and (D) shall be applied by substituting "5-year" for "10-year".

...