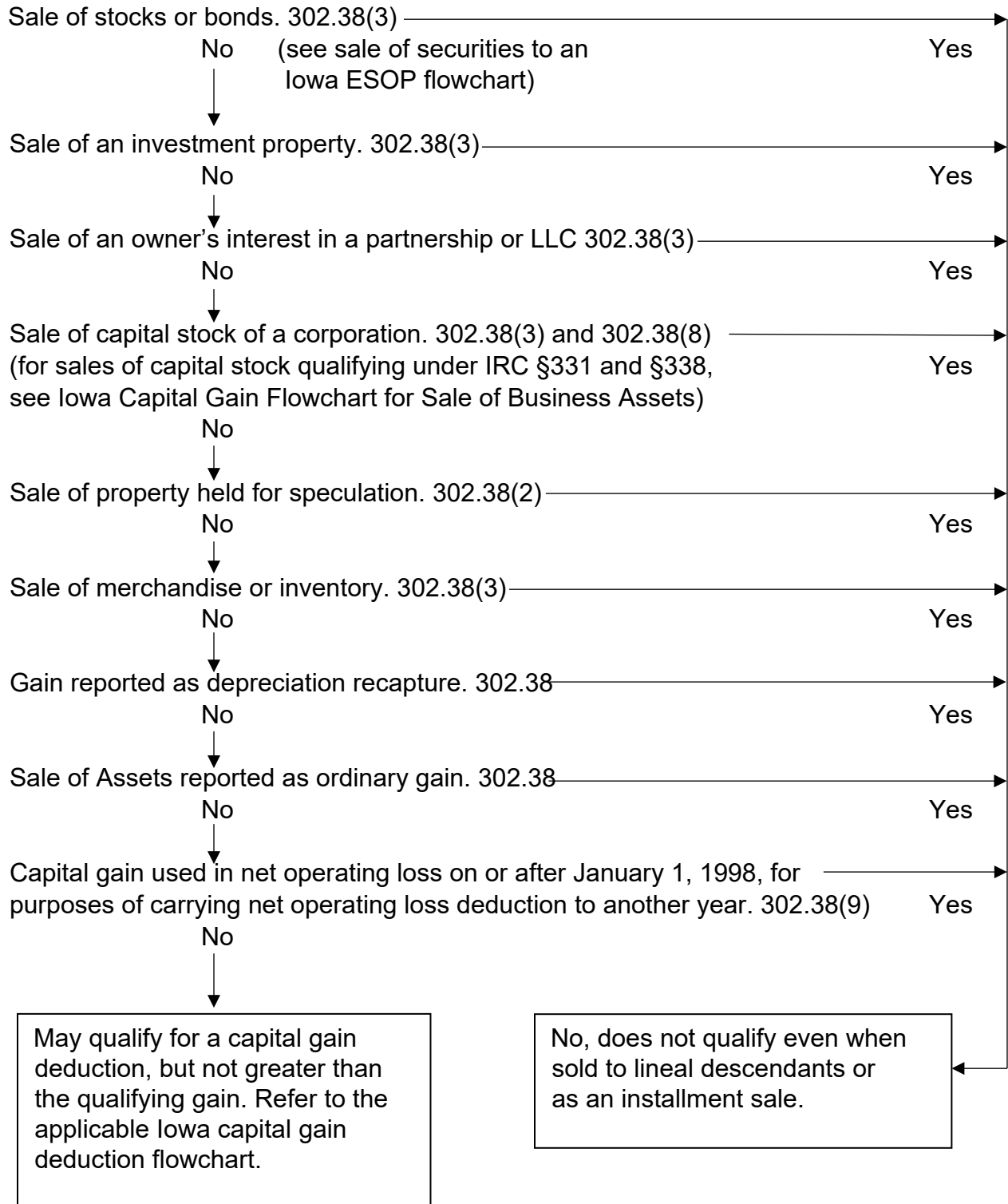


# Miscellaneous Transactions

## 701 IAC 302.38



For all other transactions, refer to the Iowa Capital Gain Deduction Information Guide (41-161).