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Enter on Form 1120-C the totals for each item of income, gain, loss, expense, or deduction, net of eliminating entries for intercompany transactions between cooperatives/corporations within the consolidated group. Attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

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Enter on Form 1120-C the totals for each item of income, gain, loss, expense, or deduction, net of eliminating entries for intercompany transactions between cooperatives/ corporations within the consolidated group. Attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

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allowed the 23.3% deduction provided in sections 244

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