

**and appropriate to the circumstances**

and the fact that the 2008 and 2009 returns are not in dispute, the Service will not issue a ruling on the issue.

2008	2009	2010	2011
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%

2008	2009	2010	2011
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%
100%	100%	100%	100%

**Request a ruling**  **Request a determination**  
 **Request a determination**  **Request a determination**  
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