

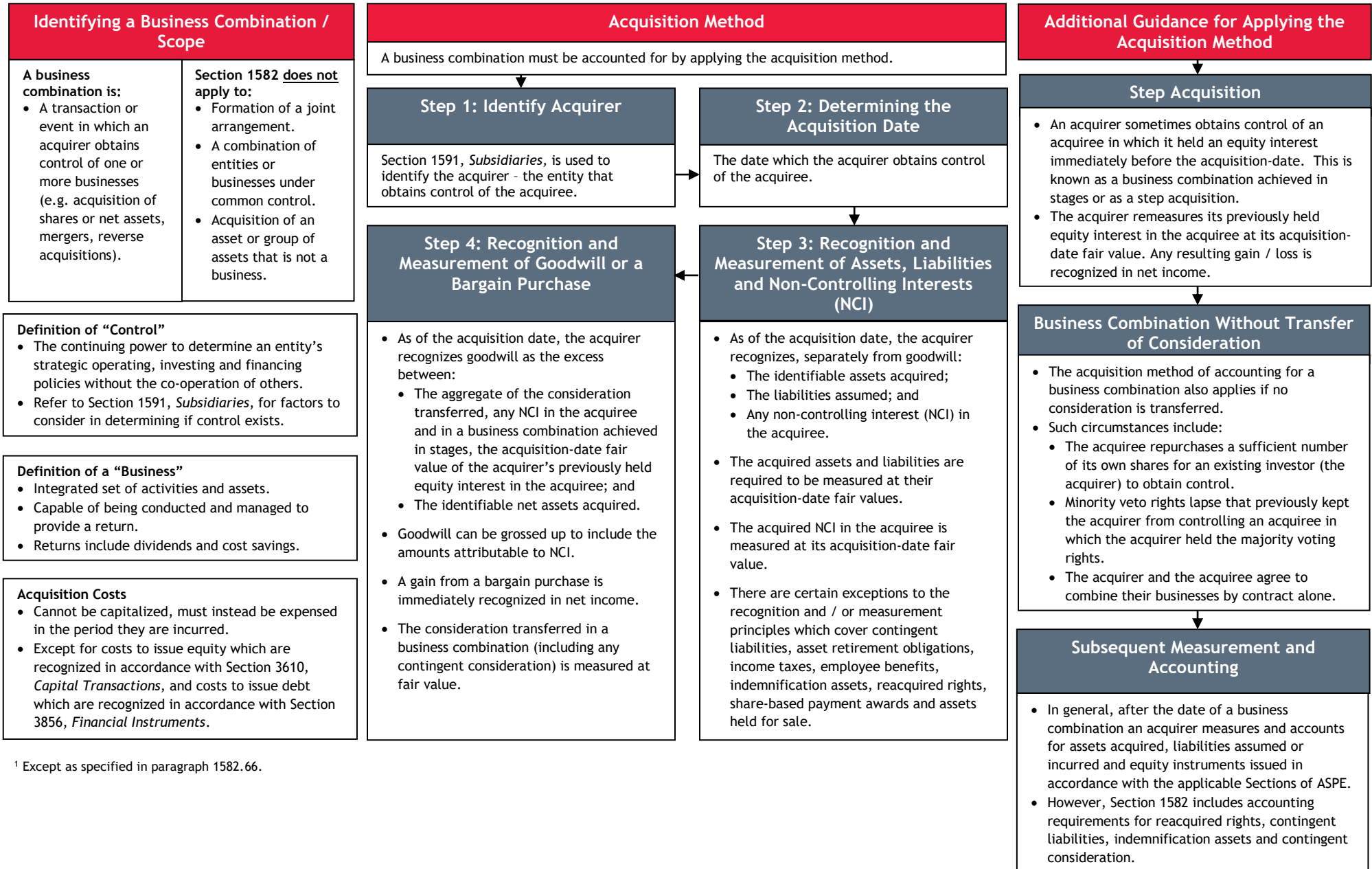
**ASPE**

# **At a Glance**

Section 1582 - Business  
Combinations

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Effective Date  
Fiscal years beginning on or after January 1, 2011<sup>1</sup>



<sup>1</sup> Except as specified in paragraph 1582.66.

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