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<div class="hwc kCrYT" style="padding-bottom:12px;padding-top: 0px"><div><div><div><div><div><div><div><div><div>You must seek to profit from daily market movements in the prices of securities and not from dividends, interest, or capital appreciation; Your activity must be substantial; and. You must carry on the activity with continuity and regularity.</div></div></div></div></div></div><div><div><div><a data-ved="2ahUKEwiT\_Z2RkNCDAxVtIkQIHbR-CoQQFnECAAEQBg" href="{href}"><span><span>Topic No. 429, Traders in Securities (Information for Form 1040 or ... - IRS</s) Tj T\* BT /F1