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Learning Objective: 02-01 Topic: Form 1040 and 1040A Difficulty: 1 Easy Feedback: A deduction for AGI is a deduction permitted under the IRC that is used to calculate AGI. It can also be thought of as a deduction from gross income to arrive at AGI.

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Chapter 2 Fundamental principles of taxation

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Taxation - Solutions and Test Bank

end of the tax year, be a U.S. citizen or resident throughout the year, not be a qualifying widow(er), and maintain a household that is the principal place of abode of a qualifying person for more than half the year or pay more than half the costs of

CHAPTER 2 SOLUTIONS END OF CHAPTER MATERIAL

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Fundamentals of Taxation 2020 Edition - McGraw Hill

Solution Manual for Fundamentals of Taxation 2019 Edition, 12th Edition, Ana Cruz, Michael Deschamps, Frederick Niswander, Debra Prendergast, Dan Schisler, ISBN: 1259917088, ISBN: 9781259917080. Table of Contents. Chapter 1: Introduction to Taxation, the Income Tax Formula, and Form 1040EZ

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Three goals for tax reform were articulated: simplification, neutrality (reducing differences in tax burdens across different types of entities, income and owners), and reduction or elimination in the different tax treatment of debt and equity.

FUNDAMENTALS OF CORPORATE TAXATION

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3) Tax basis to Zane for the inventory received: \$20,000 FMV - \$301(d). Holding period? 4) Remaining E&P is \$14,000: 25,000 prior E&P plus 9,000 current E&P, less 20,000 distribution equals 14,000. §312(b)(2). Not considering the impact of the federal income tax liability on the \$9,000 gain realized on asset distribution.

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