

## Fundamentals Of Taxation 2014 Solutions Manual

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### Fundamentals Of Taxation 2014 Solutions

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### Taxation - Solutions and Test Bank

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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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