

## South Western Federal Taxation 2014 Answer Key

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Under §1015, the basis for gain of property acquired by gift is the donor's basis plus an appropriate portion of any gift tax paid on the transfer. Since no gift tax was incurred (probably due to the application of the unified transfer tax credit), the Johnsons have an income tax basis in the Teton tract of \$50,000 (i.e., the father's basis).

### Solutions to Appendix E, “Comprehensive Tax Return Problems”

South-Western Federal Taxation 2014 chapter 10. 1. LO.1, 2 Dan, a self-employed individual taxpayer, prepared his own income tax return for the past year and has asked you to check it for accuracy. Your review indicates that.

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