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Solutions for Essentials of Federal Taxation, 2014-2nd E. ...
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erty is valued at adjusted basis used for federal income tax purposes. However, taxpayers can make a revocable election on their *arst* tax return due on or after Jan. 1, 2015, to use fair market value in lieu of adjusted basis. PERSPECTIVE (Vol. 2014, No. 20) 4 TAX MANAGEMENT WEEKLY STATE TAX REPORT ISSN 1534-1550 BNA TAX 5-16-14

New York State Corporation Tax Reforms of 2014
Access our Web site at www.tax.ny.gov 2014 IT-201-1, General information 3 General changes for 2014 \square Yonkers resident income tax surcharge The Yonkers resident income tax surcharge has increased from 15% to 16.75%. \square START-UP NY program The START-UP NY program provides tax benefits to approved

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Publication 145 (11/13) Section 1. General information This publication is a guide for full-year New York State residents who have a net operating loss (NOL) for federal income tax purposes.

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York City, where the combined state and local sales tax rate is 8¼ %. Mr. Jones should compute the sales tax on the cigarettes, and the total tax due, as follows: Selling price per pack of 20 cigarettes \$ 2.50 Less: NYC excise tax on 1 pack of 20 cigarettes -.08

Publication 840(8/98):A Guide To Sales Tax For Drugstores ...
must show the amount of the estate tax estimated to be due and include a check or money order payable in U.S. funds to the Commissioner of Taxation and Finance with the application (if not previously paid). Write the decedent's Social Security number and Estate tax on the check or money order. \square Extension of time to pay (Tax Law section 976(a))

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