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18CE from Chapter 26: On June 15, 2014, Sheridan

filed his 2013 income tax return ... Get solutions On

June 15, 2014, Sheridan filed his 2013 income tax

... 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,

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