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Justices Manual Orsummary of the Powers and Duties of Justices of the Peace in the State of New York, Comprising a Variety of Practical Forms

By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 110 pages. Original publisher: Washington, D. C. : U. S. G. P. O. , 2003 OCLC Number: (OCoLC)54883136 Subject: Charity laws and legislation -- United States. Excerpt: . . . C. Charitable Deduction for Contributions of Food Inventory Present Law Under present law, a taxpayers deduction for charitable contributions of inventory generally is limited to the taxpayers basis (typically, cost) in the inventory. However, for certain contributions of inventory, C corporations may claim an enhanced deduction equal to the lesser of (1) basis plus one-half of the items appreciated value (i. e. , basis 24 plus one half of fair market value in excess of basis) or (2) two times basis. To be eligible for the enhanced deduction, the contributed property generally must be inventory of the taxpayer, contributed to a charitable organization described in section 501 (c) (3) (except for private nonoperating foundations), and the donee must (1) use the property consistent with the donees exempt purpose solely for the care of the ill, the needy, or infants, (2)...



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