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Chapter 6 Other Itemized Deductions Teaching Suggestions 1. Most taxpayers do not have enough miscellaneous itemized deductions subject to the 2% of AGI rule. However, employees who are not reimbursed for their travel (such as sales people) should always keep good records of these expenses, just in case. 2.

Chapter 6 Other Itemized Deductions - Mid-State Technical ...

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as tax deductions, the requirements for the deductibility of business expenditures place well-defined limitations on business deductions.

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