

**Ch 5 Solutions Income Tax Fundamentals**

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CHAPTER 5 GROSS INCOME: EXCLUSIONS SOLUTIONS TO PROBLEM MATERIALS Status: ... compensation Unchanged 46 47 Flexible benefits plan New 48 Fringe benefits Unchanged 48 \*49 Foreign earned income Modified 49 50 Tax benefit rule, tax-exempt income Unchanged 50 51 Unrealized gains and losses, ...

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Pallest Corporation reported the following pretax information for its current fiscal year: \$40,000 income from continuing operations and an \$8,000 loss arising from discontinuing a segment (it was simply closed, no gain or loss on sale). Pallest is subject to a 30% income tax rate and had 8,000 shares of common stock outstanding for the year.

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