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(Accounting for Taxes) income tax 101, income taxes
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Deductions ...

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Definition of a Corporation □ Legal entity owing its existence to state laws in which it is incorporated. □ State laws define all legal relationships of corporation. □ Some other businesses or entities may be able to elect to be taxed as a corporation under the "check-the-box" system. □ DELAWARE Chapter 14, Exhibit 4

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Qualifying individual can be a child under age 13, or a mentally or physically handicapped dependent or spouse. "Gainful employment" expenses must be incurred to enable the taxpayer to be employed or to seek employment. Expenses may include household services such as babysitting and housekeeping.

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