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Generally, the base year is the tax year immediately preceding the tax year for which the original investment tax credit was claimed. However, if the business was not in operation in New York State during that year, the

base year is the tax year for which the original investment tax credit was claimed.

Department of Taxation and Finance IT-252-ATT Financial

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business entities. 2. There are numerous tax law provisions governing these transactions. IV. Tax Planning Fundamentals A. Overview of Tax Planning 1. A distinction exists between legal tax planning • tax avoidance, and illegal tax planning or evading taxes • tax evasion. 2.

CHAPTER 1 Introduction to Taxation - Cengage

Personal portfolio of projects for Zolmeister - Zoli Kahan

Insignia - Zolmeister - Zoli Kahan

Page 2 of 6 DTF-17-I (4/16) • Purchasing existing business: Mark an X in this box if your business plans on acquiring a business, or any of its assets, that is required to be registered to collect sales tax.

Department of Taxation and Finance Instructions for Form

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