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recorded at the present value of the  
future cash flows of the note given  
in exchange for the

land. Intermediate Accounting  
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in future taxable amounts and,  
therefore will usually give rise to a  
future income tax liability. iii. A  
permanent Difference b) Indicate if  
the amounts that are involved in  
the current year will be added to or  
deducted from accounting income  
to arrive at taxable income.

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1,2,3 Hw. Derek Greenfield

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comply with all standards and  
interpretations including disclosure  
requirements 3. True 4. False, FASB  
must operate in full view of public  
through a "due process" system  
that gives interested parties ample  
opportunity to make their views  
known CA1-3.) "Intermediate

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