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4. *Id.* Supports construction given § 75 (r) of Bankruptcy Act. *Benitez v. Bank*, 270.

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II. Federal Taxation.

III. State Taxation.

I. In General.

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6. *Id.* Cost to trustees as basis in case of property purchased by testamentary trustees and subsequently delivered to taxpayer legatee. *Maguire v. Commissioner*, 1; *Helvering v. Gambrill*, 11; *Helvering v. Campbell*, 15; *Helvering v. Reynolds*, 428; *Cary v. Commissioner*, 441.

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8. *Id.* Gain or loss from sale of property acquired by bequest, devise, or inheritance, may be based on value when taxpayer first acquired an interest, though conditional or contingent. *Helvering v. Campbell*, 15.

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13. *Id.* "Property held by taxpayer," as embracing contingent or conditional interest. *Helvering v. Gambrill*, 11; *Helvering v. Campbell*, 15.

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15. *Id.* *Expenses of "Carrying on Business."* Testamentary trust not "carrying on business" and trustee's commissions not deductible under § 23 (a) of 1928 Act. *City Bank Co. v. Helvering*, 121.

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