



## Background on Regulations Under Sections 482, 483, and 2032a of the Internal Revenue Code: Scheduled for a Hearing Before the Subcommittee on . Finance on April 27, 1981 (Classic Reprint)

By U. S. Joint Committee On Taxation

Forgotten Books. Paperback. Condition: New. This item is printed on demand. 28 pages. Dimensions: 9.0in. x 6.0in. x 0.1in. Excerpt from Background on Regulations Under Sections 482, 483, and 2032a of the Internal Revenue Code: Scheduled for a Hearing Before the Subcommittee on Oversight of the Internal Revenue Service of the Committee on Finance on April 27, 1981. An example illustrates how the test rate is used to determine whether there is unstated interest. Assume real property is sold under a contract that requires a down payment plus a deferred payment of together with of stated interest, 2 years after the sale. In determining whether there is unstated interest, the total of de ferred sales price payments required under the contract is compared to the present value of such deferred payments plus the present value of stated interest payments the present value of which is Because the portion of sales price deferred under the contract exceeds the present value of the deferred payments and stated interest payments under the contract there is unstated interest under the contract. About the Publisher Forgotten Books publishes hundreds of thousands of rare and classic books. Find more at [www.forgottenbooks.com](http://www.forgottenbooks.com) This book is a reproduction of an...



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