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Chapter 5—Introduction to Business Expenses

MLATCHING

Match each statement with the correct term below.

- a. Specifically disallowed.
- b. Appropriate and helpful.
- Considered a trade or business.
- Not considered a trade or business.
- e. Problems with this generally arise with related parties.
- f. This is met when services or property are provided to the taxpayer.
- g. Normal, common, and accepted but not necessarily regularly recurring.
- h. This is met when the existence and the amount of a liability have been established.
- Active Trader
- Active Investor
- 3. All-events Test
- 4. Economic Performance
- 5. Necessary Expense
- Ordinary Expense
- Personal Expense
- 8. Reasonable Expense

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