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Publisher's Note

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Oelschlagel & Moore

Taxation of Farmers and Fishers

Chapter 9 and Chapter 14 have been updated.

Highlights

- Chapter 9 — Transfers of Farm Property on Death:** The entire chapter has been reviewed and refreshed bringing the commentary up to date. Highlights include discussion regarding capital property; capital property passing to a spouse or spouse trust; capital property passing to a child of the taxpayer; eligible capital property; and AgriInvest (formerly Net Income Stabilization Account (NISA)).

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- **Chapter 14 — Goods and Services Tax:** The entire chapter has been reviewed and rewritten bringing the commentary up to date. Highlights include discussion regarding Schedule VI, Part IV of the Act in particular rabbits; grains, seeds and crops; fertilizer in bulk; share-cropping; and prescribed property. Also discussed, supplies and purchases of farmland and farm operations specifically business use of farmland.