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## Publisher's Note

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## Oelschlagel & Moore Taxation of Farmers and Fishers

Chapter 3 and Appendix XI have been updated.

### Highlights

- **Chapter 3 — General Rules for Computation of Income:** The entire chapter has been reviewed and refreshed. The term “inventory” has been updated, especially the section Treatment of Inventory on Death of a Farmer. Other updated commentary includes the capital cost allowance rate under Class 1, and the Straight-Line Method (Regulations Part XVII) of computation. Commentary has been updated for computation of income for subsidies; exchange or transfer of products; deferred payments; AgriStability; and AgriInvest.
- **Appendix XI Guides — The following guides have been updated:**
  - o T4002, Self-employed Business, Professional, Commission,

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- Farming, and Fishing Income; and
- o RC4060, Farming Income and the AgriStability and AgriInvest Programs Guide.