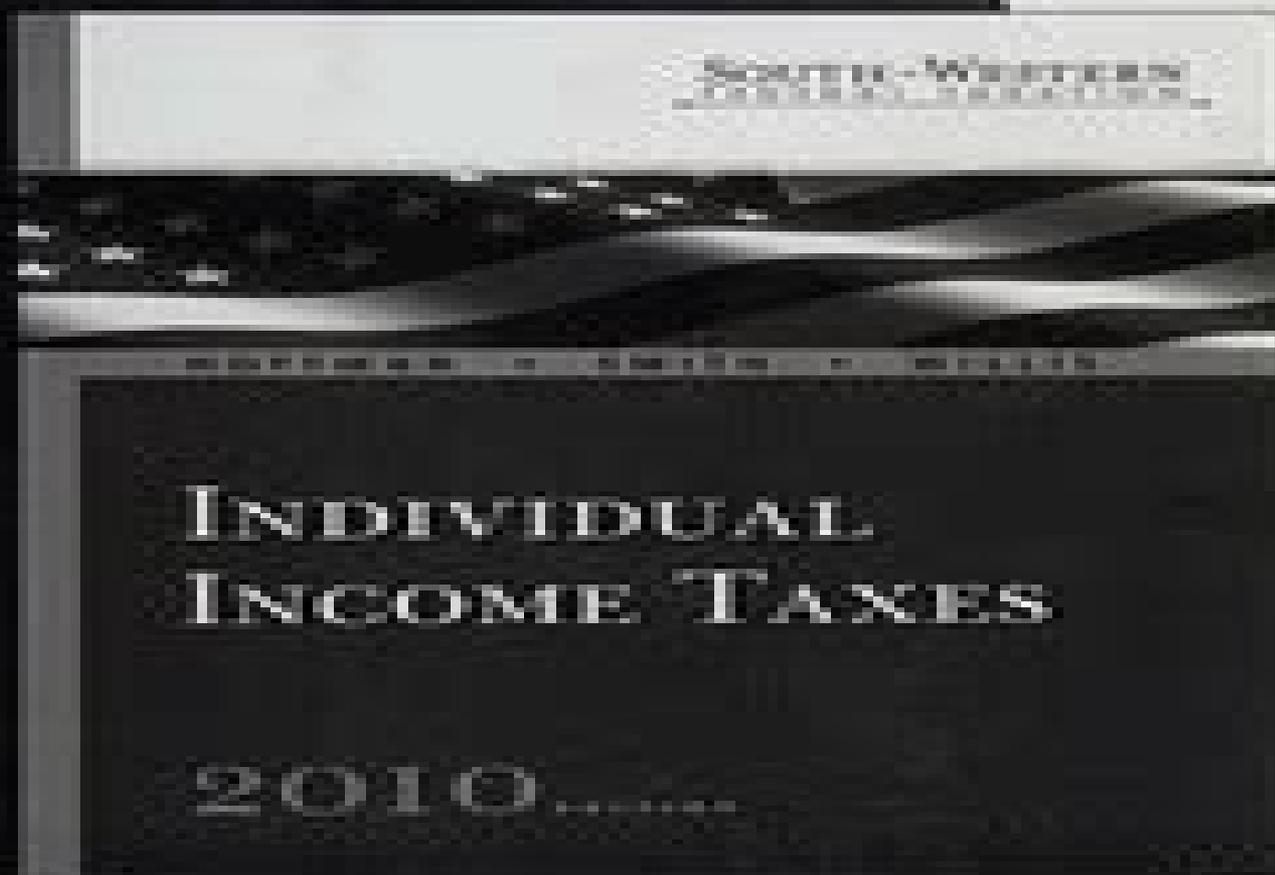


# Solutions Manual



Prepared by  
**MARK B. PERSELLIN**

# Individual Income Taxes Hoffman Smith Solutions

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