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\$500,000 Is Claimed, Taxpayers Must Attach A Qualified Appraisal Of The Property To The Tax Return On Which The Deduction Is Claimed. For Appraisals Prepared With Respect To Returns Filed On Or Before August 17, 2006, §1.170A-13(c) Of The Current Regulations Provides Definitions Of The Terms "qualified Appraisal" And "qualified Appraiser". File Size: 82KBPage Count: 4Explore FurtherTHE IRS AND

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