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~~CHAPTER 3 COMPUTING THE TAX SOLUTIONS TO PROBLEM MATERIALS~~
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For noncorporate taxpayers, the rate is usually 15 percent (but is 25 percent for unrecaptured \$ 1250 gain and 28 percent for collectibles and \$ 1202 gain). However, if the noncorporate taxpayer is in either the 10 percent or the 15 percent tax bracket, the alternative tax rate is 0 percent (rather than 15 percent).

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