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NEW QUESTION: 1 Drag and drop You have four Microsoft Azure SQL databases. You need to configure cross-database queries. Which four statements should you use in sequence? To answer, move the appropriate statements from the list of statements to the answer area and arrange them in the correct order. **Answer:** Explanation:

NEW QUESTION: 2 A. Option AB. Option BC. Option DD. Option EE. Option C **Answer: A,B,D**

NEW QUESTION: 3 Leker exchanged a van that was used exclusively for business and had an adjusted tax basis of \$20,000 for a new van. The new van had a fair market value of \$10,000, and Leker also received \$3,000 in cash. What was Leker's tax basis in the acquired van? **A. \$13,000 B. \$20,000 C. \$17,000 D. \$7,000** **Answer: C** **Explanation:** Explanation Choice "b" is correct. \$17,000 is the tax basis in the van. The basis for like-kind exchanges is computed as follows: The general rule is the gain is recognized to the extent boot is received. As the transaction results in a loss to Leker (he received an asset worth \$10,000 plus \$3,000 cash less a \$20,000 tax basis equals \$7,000 loss) no gain is recognized and the \$3,000 received reduces his basis in the new asset. Choice "a" is incorrect. Basis must be reduced by non-like-kind assets (boot) received. Choice "c" is incorrect. For non-like-kind exchanges, the basis would be the FMV of the assets received (\$10,000 FMV plus \$3,000 Boot). However, because both assets have similar use, this is a like-kind exchange, which follows the rule above. Choice "d" is incorrect. The basis of the old property is used to calculate the basis of the new property, less any boot received.

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