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capital, nontaxable entity, and moderate complexity of formation.

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425 425 CHAPTER 12 Completion Of The Accounting Cy ...

(a) What is the present value of \$31,000 due 12 periods from now, discounted at 12%? (Round answer to 2 decimal places, eg. 25.25.) Present value \$ (b) What is the present value of \$31,000 to be received at the end of each of 5 periods, discounted at 10%? (Round answer to 2 decimal places, e.g. 25.25.)