

<u>A</u>		<u>B</u>		<u>C</u>		
<u>Book</u>	<u>Tax</u>	<u>Book</u>	<u>Tax</u>	<u>Book</u>	<u>Tax</u>	
\$300	\$400	\$300	\$300	\$600	\$600	Initial Contribution
50	50	50	50	100	100	Income
(25)	(125)	(25)	(25)	(50)	(50)	Satisfaction of Liability
<u>\$325</u>	<u>\$325</u>	<u>\$325</u>	<u>\$325</u>	<u>\$650</u>	<u>\$650</u>	