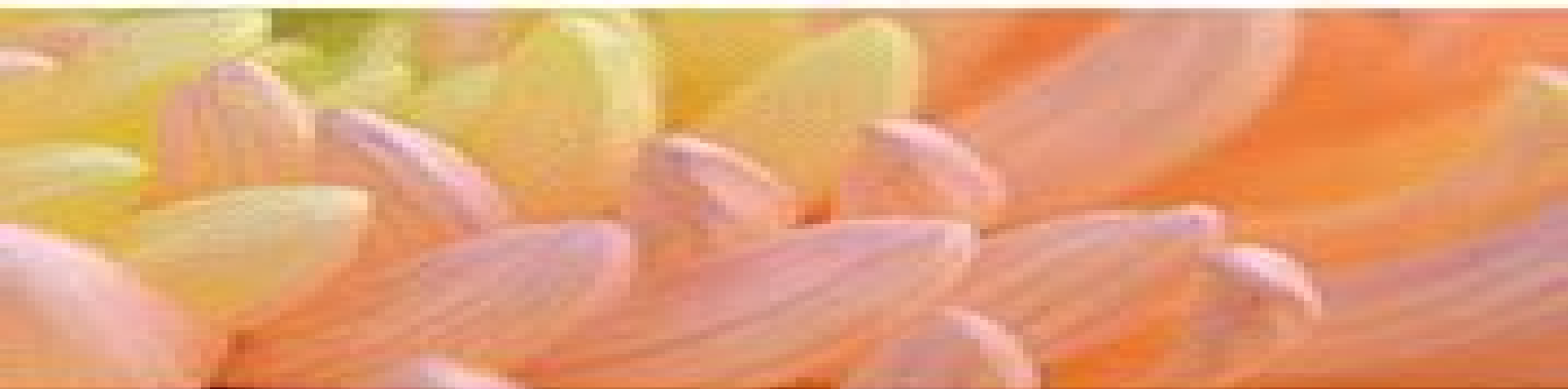


# STAPLES TAX GUIDE 2025 85TH EDITION

FRAN DAVISON, CHRIS MACAULSTER, ALISON PEARSON  
& SHELLY ANN DONALDSON



The New Zealand guide to tax practice for the  
complete income tax year ending 31 March 2025



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**California. Franchise Tax Board**

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