

Empirical investigation into the tax court assessment of the economic interest concept in natural resource taxation

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Within the natural resource taxation area, the concept of economic interest evolved as a crucial issue. The concept controls the allowance of the depletion deduction and, in some instances the availability for capital gain treatment. Economic interest, however, has become a very confusing issue over the years and is difficult to apply in many circumstances. [T](#) [Expand >](#)

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