

	Parent	Subsidiary		
Net Income	xx	xx		
Dividend Income	(xx)			
Amortization of Excess		(xx)		
Realized Profit - BI		+ Seller		
Unrealized Profit - EI		-Seller		
Unrealized Gain - PPE		-Seller		
Realized Gain - Depreciation		+ Seller		
Adjusted Net Income	xx	+	xx	=
NI Attributed to NCI		x % of minority interest		xx
CNI				<u>xx</u>

Elimination Entry Subsequent Year:

RE Beg	xx
Gain on Sale	xx

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