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for an eye will make the
whole world blind." (Mahatma
Gandhi) .

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in her partnership interest,
and the partnership would
have a \$110,000 cost basis
in depreciable equipment.
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depreciate the equipment
according to its depreciable
life, and the depreciation
would be allocated

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reported no income or loss
for the year. You received a
distribution in December of
\$120,000 cash, and inventory
which had a basis of \$50,000
to the partnership and a

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fair market value of
\$60,000. Your basis in the
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\$160,000 ...

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