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# PARTNERSHIP PRACTICE SET

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## Walk Upright Company Federal Tax Return

### FACTS

Walk Upright Company is a partnership owned and operated by Thomas March (social security number 111-11-1111) and Lucy March (social security number 123-45-6789). The office is located at 58 Trekkers Point, Fort Collins, Colorado 80521. The partnership's tax identification number is 12-3456789, and it uses a calendar year for tax purposes. The business was started on March 5, 2007 to manufacture telescoping aluminum walking and hiking poles. Walking with these poles makes exercise easier while burning calories at one's own pace. The company also manufactures white canes used by the seeing impaired. The partnership has prospered and sells its products throughout the United States on a wholesale basis to retail outlets. Both Thomas and Lucy are active in the business. The business code number is 339900.

Thomas March is a 70 percent general partner, and Lucy March is a 30 percent general partner who, among other duties, deals with tax matters for the partnership. Both Thomas and Lucy devote 100 percent of their time to the business. Thomas lives at 44 Journey Hwy, Fort Collins, Colorado 80522 and Lucy resides at 90 Rocky Road, Fort Collins, Colorado 80523. Both partners and the partnership file Federal income tax returns at the IRS Service Center in Ogden, Utah.

The partnership files its tax return on the accrual method. Inventory has been consistently valued at cost under the FIFO method using the full absorption procedure. Inventory capitalization rules of Internal Revenue Code Section 263A do not apply due to the "small business exception" (average annual gross receipts for the three preceding taxable years do not exceed \$10 million). The accounting records are computerized.

# Partnership Practice Set Walk Upright Company

**M Mark**



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