

26 U.S. Code § 723. Basis of property contributed to partnership

<u>U.S. Code</u>	<u>Notes</u>
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The basis of property contributed to a partnership by a partner shall be the adjusted basis of such property to the contributing partner at the time of the contribution increased by the amount (if any) of gain recognized under section 721(b) to the contributing partner at such time.

(Aug. 16, 1954, ch. 736, 68A Stat. 245; Pub. L. 94-455, title XXI, § 2131(c), Oct. 4, 1976, 90 Stat. 1924; Pub. L. 98-369, div. A, title VII, § 722(f)(1), July 18, 1984, 98 Stat. 974.)

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