



# Tax Shelters: The Basics

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# Tax Shelters The Basics

**RJ Shavelson**



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the two steps are identified as 1 the 75 percent shoulder width method 2 the mismatched outside diameter method the two methods are fully described in annex i 6 2 3 other considerations table 3 table a 3 have bevel diameters that cover a range from a suggested minimum od to a maximum od the tables also contain a reference id

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mass t c wall thickness inside diameter drift diameter calculated mass c plain end mass gain or loss due to end finishing lb  
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inspection inspection criteria for all api connections is as outlined in api rp 5a5 ensure the complete thread area has no tears  
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api couplings and threads must comply with c 32 and c 33 or e 32 and e 33 below are two common api coupling dimensions  
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