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# Calculating Net §1231 Gains or Losses

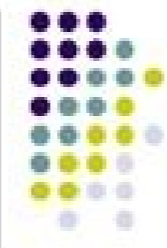
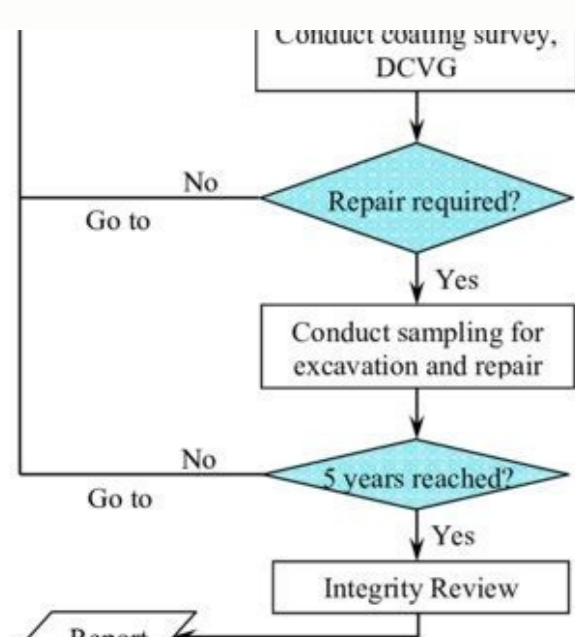
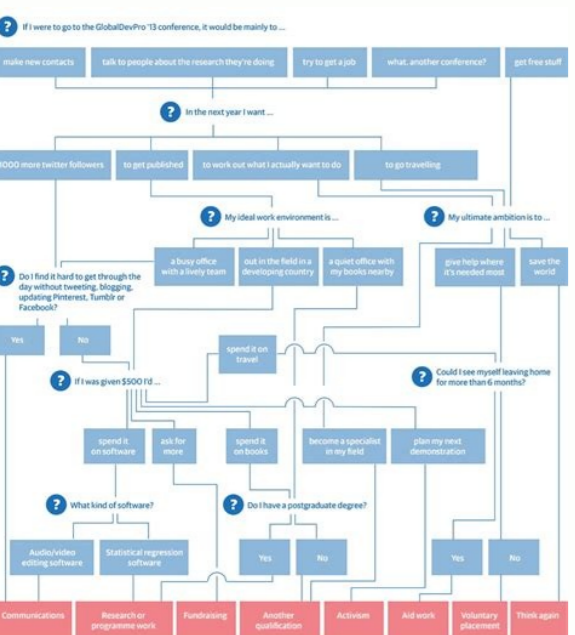
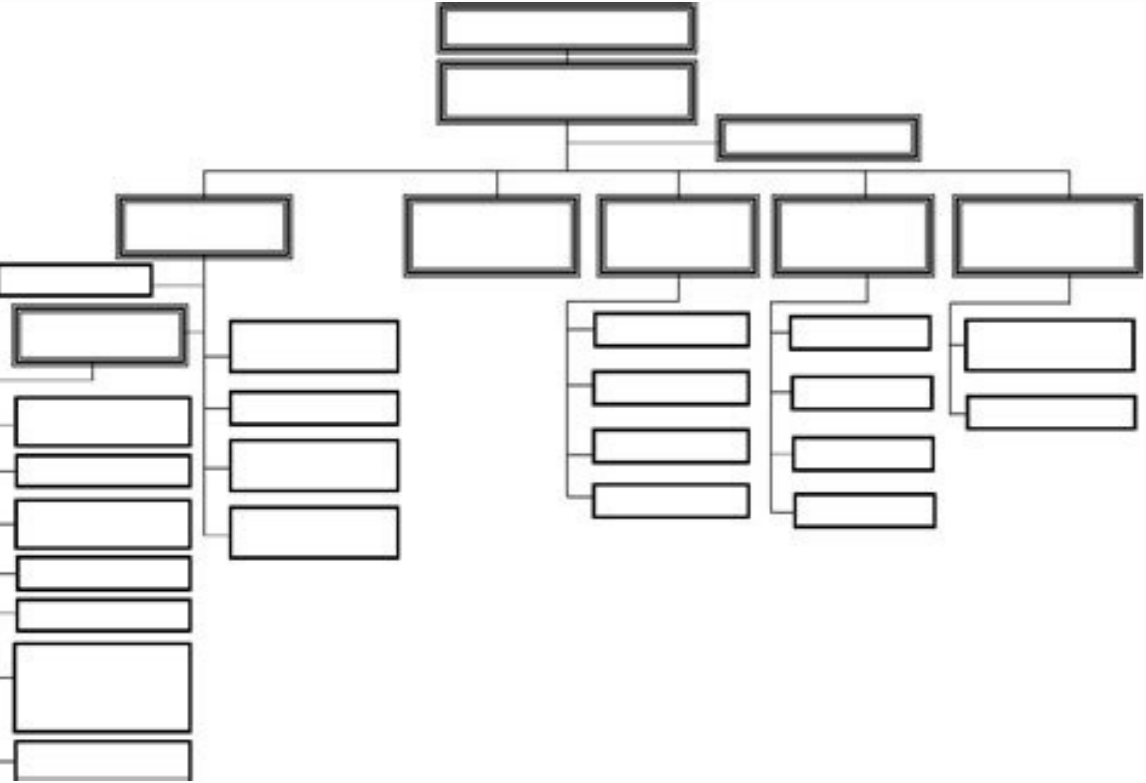


EXHIBIT 10-9 Summary of Teton Gains and Losses on Property Dispositions

Asset	(1) §1245 Ordinary Gain	(2) Total Ordinary Gain	(3) §1231 Gain (Loss)	(2) + (3) Total Gain
Machinery	\$8,827	\$8,827	\$ 0	\$ 8,827
Office furniture	7,000	7,000	2,000	9,000
Delivery truck	0	0	(2,500)	(2,500)
Warehouse	0	0	90,000*	90,000
Land	0	0	100,000	100,000
§1231 look-back		10,000	(10,000)†	0
Totals	\$15,827	\$25,827	\$179,500*	\$205,327

\*Because the warehouse is §1231 property, the \$90,000 gain is included in the §1231 gain (loss) column. Further, \$15,000 of the \$90,000 gain is considered unrecaptured §1250 gain (see Example 10-10).  
†This exhibit assumes that Teton had \$10,000 of net §1231 losses in the prior five years.

10-11



### 3D Cycle Process – Stages 10



Awakening asset/flow chart. Awakening asset flow.

However, the class of an enemy should also be taken into consideration. Be careful, though: the enemies on this map will actively attack you if you are in their range unlike the Golden Gaffe and Exponential Growth. You should choose this option if this is your first Fire Emblem game or if you're looking for an easy-going experience. Normal is the easy mode. Choose wisely as you cannot change the difficulty midway through a game; the only way to change it is to start a new file. This becomes especially vital on Lunatic+. 3 Earn weapons in the last DLC map in the bundle, Infinite Regalia. Advertisement 1 Look at stats and classes. This allows you to lose units without too much of a worry as you'll get them back again at the end of the level! Also Casual Mode allows you to save on the map at anytime during your turn; this means you can resume from the point you last saved at. You can get the items for free, and recruit units from past games by either buying them with Gold or fighting them and defeating them. For example, Chapter 3 is generally considered to be the toughest chapter in Awakening Lunatic mode for a variety of reasons, and it might take a while to determine the best way to complete the chapter without a unit dying. You don't want to lose a unit because you didn't know that they had Counter in their skillset. Which units can handle certain kinds of enemies the best? Chrom's PRF (personal weapon) is Falchion, and it does bonus damage to wyverns based on the green dragon icon on it. However, do not simply throw him into a group of enemies and expect him to live; he, too, can easily be killed on Lunatic mode if you aren't careful. (left), (right) The next menu that comes up asks if you want to play in Casual (aka Newcomer) or Classic mode. The Golden Gaffe features several enemies holding 1,000, 3,000, 5,000 or 7,000 Gold depending on their power levels. Forges can get expensive later in the game with Steel and Silver weapons, but forging for Bronze and Iron weapons is cheaper and more worthwhile earlier in the game. These weapons include Armads, Gae Bolg, Luna and so on. Are there enemies that I need to take care of immediately? Choose which you prefer with Left and Right, and A to make the selection. 2 Advertisement 3 Get used to using Frederick for the first chapters in the game. 4 Know how much speed you have and how much speed an opponent has. This can be vital to survive as you progress in the game, as the enemies get much stronger fast. Through this, you can obtain items from other games (such as the ones listed above), recruit units from past games, add Paralogues to the map to recruit units and more. They give out a lot of EXP when killed, making them a good grinding source. Advertisement Ask a Question Advertisement Thanks! Thanks! Advertisement Thanks! Advertisement wikiHow is a "wiki," similar to Wikipedia, which means that many of our articles are co-written by multiple authors. The damage output in the battle forecast will be highlighted in green if your unit is being attacked with a weapon that does bonus damage. This can make them very deadly, as the enemy can appear unexpectedly and take your units by surprise. This features a bunch of Entombed who will run for the exit on the other side of the map, and won't ever attack you. The first option is "Male" or "Female". It's recommended that you play the game at least once before tackling this. 2 Know the calculations for damage. Frederick is your Jeigan-type character, meaning he is a pre promoted unit that you get in the beginning of the game. If you calculate an Archer doing 6 damage to Sumia, it's highly unlikely that is the actual number. Don't be afraid to use L+R+Start to soft-reset the game in a chapter in order to look at enemy patterns, and how your units stack up. 12(1 of 2) Newcomers to Fire Emblem should begin with Casual (aka Newcomer). Defeating them will give you that Gold, so with enough units, you can earn a large amount of gold to buy new weapons, staves, seals and so on. If you want to know how much damage a Fighter does to your Chrom but he's out of range, you can do a simple calculation to determine how much damage he does, excluding skills and damage modifiers. 2 Explore Exponential Growth. However, there are only four turns maximum each time you play this map, and you'll have to waste a turn running up to the Entombed, so grinding off this map may take a while. Bonus damage is x3 the actual number of damage a certain weapon will do to a unit. If you're really stuck on a chapter and need a new item or unit, then this menu can be very useful. Since access to the preparation screen isn't available until a few chapters into the game, it's vital to check every enemy on the first turn to see their stats, weapons and skills (if any). As stated previously, checking the stats on an enemy can be crucial to determining what unit to use to defeat them. Let's get started: select "New Game" from the menu. 5 Utilize the Pair-Up mechanic and supports. Finally, you will be asked to fill in a simple profile for your Avatar. A weapon that can do bonus damage will have a little icon next to the name of it. Try, try and try again with different strategies and unit formations to see what works best. Co-authors: 12 Updated: October 21, 2021 Views: 10,453 Categories: Electronic Game Strategies | Video Games Print Send fan mail to authors Thanks to all authors for creating a page that has been read 10,453 times. Lunatic+, which is unlocked by completing the game in "Lunatic" is the same as "Lunatic", but enemies have additional and very dangerous skills that further increase the difficulty. Additionally, watch out for the Entombed with 65 HP, as they have Counter in their skillset. Ask yourself questions as you go along. Be alert for enemy dialogue that suggests reinforcements will appear and make sure your weaker units are protected or paired up. Hard is the standard difficulty; it may get hard later on, but shouldn't be too bad. If you enjoy being on the edge of your seat, pick Classic.Newcomers to Fire Emblem should begin with Casual (aka Newcomer). 6 Take a few tries of a chapter to learn the enemy patterns and how strong they are. Name: If you want to change the name again! Birthday (Month): Choose your month of birth! Birthday (Day): Choose your day of birth! Asset: Your character's strong point! Choosing one of these stats will make your character excel in that stat! Flaw: Your character's weak point! Choosing one of these stats will make your character worse off in that stat. For both modes, if one of the main characters (Chrom or your Avatar) dies, it's Game Over all the same! Avatar Creation¶ 12(1 of 2) Fire Emblem: Awakening lets you create your own character who will fight in battles. Those with experience of previous Fire Emblem games or strategy games should pick this. 4 Check out the Bonus Box in the Wireless feature on the menu when you're in the World Map once it's been unlocked. It features several units wielding weapons that were in previous games in the Fire Emblem series, and you can earn these weapons by getting them through chests in the back of the map. He is the only unit you have in the beginning who can take more than a few hits from any given enemy, so be prepared to use him a lot in order to get through the first chapters without any units dying. The choice of gender affects such as gender-unique classes and who you can marry, but aside from that there shouldn't be much of a difference! You can make a second file with the opposite gender, so it's not like you'll be missing out much! Next, you get to choose the physical aspects of your Avatar. For example, enemy Mages and Dark Mages are dangerous because your units have a nearly non-existent Resistance stat unless they are a Mage or Pegasus Knight. Casual or (Newcomer) mode means that when a unit reaches 0 HP, they are not gone for the entire game. 12(1 of 2) Choosing an Asset and Flaw is probably the most crucial choice here. Therefore, using one of these classes is the best way to deal with them (Dark Mages have good Defense while normal Mages do not, so defeat them accordingly based on these differences). A Knight has extremely high Defense but low Resistance, so magic-based weapons or tomes are the way to go. Awakening is known for its Pair-Up system being extremely overpowered, and supports will further boost the stats gained from having a Pair-Up. For example, try pairing up Chrom and Robin whenever able to get them to a C support, making the boosts they get in combat increase greatly. If you have at least 5-speed points over an opponent, you can double them and do the same amount of damage twice, or vice versa if the opponent has 5-speed points over you. Like the difficulty select, you cannot swap between Casual and Classic midway through the game. 3 Take bonus damage into account. There will be two additional mid-battle save files that are separate from your main game. Advertisement 1 2 3 Forge when necessary. There are three DLC maps that can be purchased in a bundle at the Outrealm Gate: The Golden Gaffe, Exponential Growth and Infinite Regalia. This article has been viewed 10,453 times. Should I split up my army or group them? Type: The type of person/body (Being young, middle, and old) Face: The preset facial types Hair: The preset hairstyles Hair Color: The color of the hair; there are lots to choose from! Voice: The voice of the character; press A to sample from your selections! You can use the L/R buttons to change the viewing angle on the model to see if you like the hair, etc. Bows do bonus damage to flying units, Rapier and Armor Slayers do bonus damage to Knights, and so on. You will be asked to select your difficulty. While killing every unit in the first chapters with Frederick may seem like a good idea, it's not going to be of much help later in the game when Frederick starts falling off and your other units are extremely underleveled. If you enjoy being on the edge of your seat, pick Classic. Game Mode and Difficulty¶ 12(1 of 2) Choose the difficulty that's perfect for you. If playing on Hard mode or above, enemy reinforcements (enemies that appear on the map on certain turns) will take action as soon as the enemy's turn begins. You can increase a weapon's Might, Hit and Crit to influence how powerful it is, it's accuracy and critical hit rate. 4 Feed kills to your weaker units. After confirming your appearance, the game will instantly ask you to write your own name in place of the default name "Robin." There will be a menu that pops up, informing you that your name will be seen on StreetPass, you cannot choose the same stat for Asset and Flaw to balance it out! 1 Scan the battlefield and all the units before moving any of your own. Keep in mind that the Outrealm Gate menu cannot be accessed until after Chapter 3, so you're on your own in Lunatic mode until then. Classic mode refers to the traditional Fire Emblem style where any character who reaches 0 HP is gone permanently for the rest of the game! Also in Classic Mode there is no option to save anywhere and instead you can only save "Suspend" data, which is erased when you load it up again. While Frederick is going to be handling the majority of enemies, take every opportunity that you can to weaken enemies just enough for Chrom or Robin to safely get the kill. This affects whether or not you can double them. Lunatic means you're a lunatic for trying! This option is for those seeking a challenge, veteran or not. This is incredibly important to know and is crucial in the early part of Lunatic, as doubling an enemy means you will be able to deal with them faster and gain more EXP. To create this article, 12 people, some anonymous, worked to edit and improve it over time. You can forge at any shop in the game after the first chapters, and it can really save you in a pinch if you need a powerful weapon for certain enemies. Advertisement 1 Use DLC if necessary. Watch out for these weapons. This can help you figure out a plan.

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