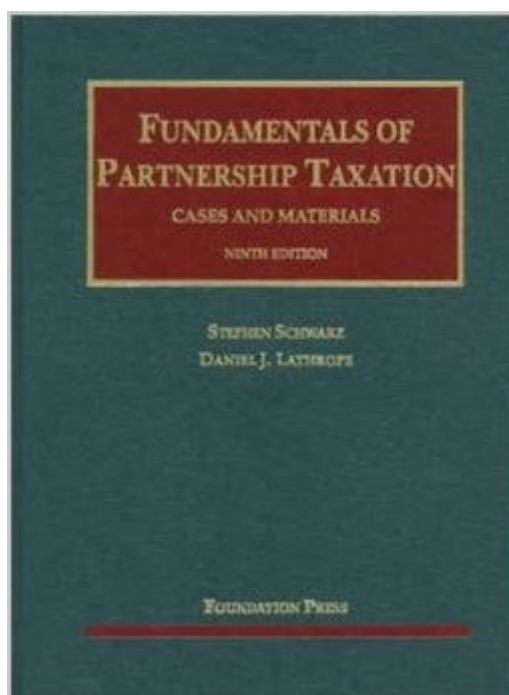


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# Fundamentals Of Partnership Taxation (University Casebook Series)



## Synopsis

The ninth edition of this leading casebook continues the long tradition of teaching the fundamentals of a highly complex subject through the use of clear and lively explanatory text, skillfully drafted problems, and a selective mix of original source materials to accompany the Code and regulations. Important highlights of the ninth edition include: Coverage of all significant developments since the last edition, including proposed regulations interpreting the Â§ 706 varying interest rule and defining interest in a limited partnership for purposes of the Â§ 469 passive loss limitations. A fresh perspective on choice of entity, including employment tax considerations for partners and LLC members. New author's text discussing series LLCs and partnership debt-for-equity exchanges. Revised text on special allocations under Â§ 704(b) with a new section on target allocations. An update on the partnership carried interest controversy and prospects for future legislation. Pruning of dated materials and some technical minutia, and more tightly edited cases, notes and problems.

## Book Information

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Average Customer Review: 2.3 out of 5 stars Â See all reviews Â (3 customer reviews)

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## Customer Reviews

I would have given it five stars, but who gives a damn about the history of the code. To better understand the book, pair it with Cunningham and Cunningham, Logic of Subchapter K, and be sure to create each account (IB, BK, OB, and 704(b)) for each example in both books. This book goes into much tougher topics than C&C. Good Luck! I aced it and understand it, so can you

Terrible book! Drags on the subject, unnecessary information. Just get to the point!!! Does not

explain information in a simple format, not to mention, doesn't provide answers to problems!

The book itself is interesting but the binder is broken and the pages are beginning to fall out. Further, the amount of highlighting done by prior readers is distracting.

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