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Taxation Of Partnerships



Synopsis

Concise and tightly-edited, **Partnership Taxation** emphasizes core principles and policies to elucidate the themes and patterns of partnership taxation. Providing succinct explanations where needed, authors Yin and Burke encourage students to learn the law from the basic source material—the Code and regulations.

Partnership Taxation features:

- a consistent focus on core principles and policies
- fully up-to-date coverage of partnership liabilities, transfers of compensatory partnership interests, mandatory basis adjustments, the look-through approach to sales of partnership interests, and the partnership anti-abuse rules
- concisely edited cases and notes for a manageable overall length
- questions, examples, and problems that lead students through complex material
- a logical organization that bridges conceptual coverage between introductory and more advanced tax courses
- a building-block approach that presents transactions with graduating levels of difficulty
- a comprehensive Teacher's Manual*

Homing in on the basic sources, theory, and policy of partnership taxation, Yin and Burke offer a precise balance of judicious editing and effective pedagogy, along with a thorough Teacher's Manual*. A Teacher's Manual may be available for this book. Teacher's Manuals are a professional courtesy offered to professors only. For more information or to request a copy, please contact Aspen Publishers at 800-950-5259 or legaledu@wolterskluwer.com.

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Customer Reviews

Partnership tax is one of the most difficult classes in law school, but Yin and Burke make it as easy to understand as basic federal income tax (that is, it is still difficult, but understandable). The examples are very clear; the problems are helpful, and it is organized to provide students with a logical progression of partnership tax concepts. At less than 400 pages, it is one of the shortest textbooks I've ever used in law school, but that's because the authors don't waste words with meaningless pictures or sidebars. I used the Cunninghams' Logic of Subchapter K in conjunction with this textbook and found it to be very complementary for providing longer explanations and more examples/problems.

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