



Fundamentals of Partnership Taxation (University Casebook Series)

Stephen Schwarz, Daniel Lathrop, Brant Hellwig

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The Tenth Edition of this widely used casebook continues its long tradition of teaching the “fundamentals” of a highly complex subject with clear and engaging explanatory text, skillfully drafted problems, and a rich mix of original source materials to accompany the Code and regulations. Important highlights of the Tenth Edition include:

- Coverage of all significant developments since the last edition, including the impact on choice of business entity of the now permanent higher marginal individual tax rates and the 3.8% tax on net investment income tax; final regulations on noncompensatory options and partnership allocations where interests change during the year; and new proposed regulations on partnership liabilities, § 751(b) disproportionate distributions, and disguised payments for services as applied to investment management fee waivers and similar strategies to convert ordinary income to capital gain.
- Reorganized and integrated materials related to compensating the service partner in a new and fully updated self-standing chapter.
- Shorter separate chapters on partnership allocations, allocation of partnership liabilities, income-shifting safeguards, partner-partnership property transactions, liquidating distributions, and partnership terminations and mergers.
- Updated discussion of tax policy issues affecting partnerships, including prospects and options for business tax reform and the continuing debate on taxing “carried interests.”
- A new case (*Canal Corporation v. Commissioner*) illustrating a successful IRS attack on the debt-financed distribution gain deferral strategy.
- S corporation developments, including temporary Code provisions made permanent; final regulations on the basis of indebtedness of S corporations to their shareholders; and expanded coverage of employment tax issues affecting S corporation owners who are active in the business.



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