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# Partnership Taxation, Second Edition (Aspen Casebook)



## Synopsis

A concise, tightly-edited casebook that focuses on core principles and policies so students can learn the major patterns and themes of partnership taxation. Completely-up-to date in organizational structure and text to fully integrate current developments relating to 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. Includes expanded discussion of the economic substance doctrine, target allocations, series entities, definition of a limited partner interest, the new tax on net investment income, disguised sales, and debt-equity exchanges; also includes recent shelter cases, an overview of the TEFRA partnership audit rules, and legislative changes made in January 2013.

## Book Information

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