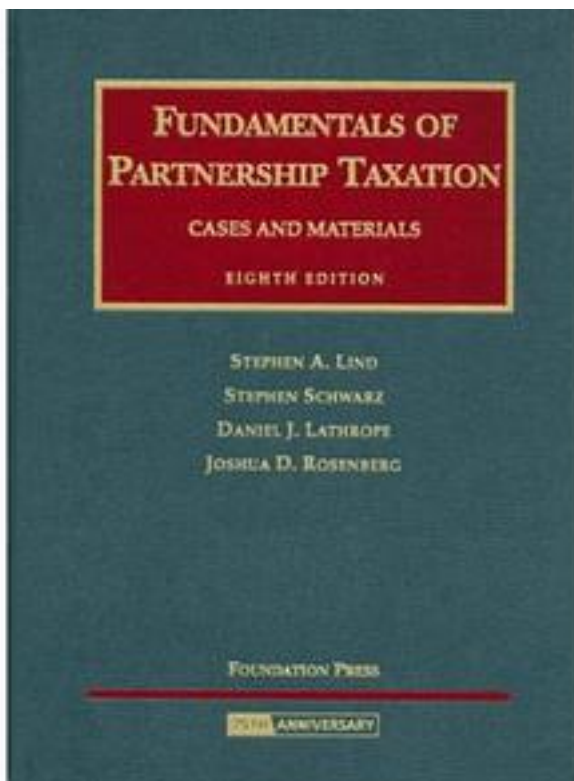


# Fundamentals of Partnership Taxation



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The Eighth Edition of this leading casebook continues the tradition of teaching the fundamentals of a highly complex subject through the use of clear and concise explanatory text, skillfully drafted problems, and a selective mix of original source materials to accompany the Code and regulations. It incorporates all new developments and refines or eliminates some materials from earlier editions that have become less relevant to contemporary practice. Important highlights include: Full coverage, with examples and revised problems, of all significant amendments to

Subchapter K made by the American Jobs Creation Act of 2004, with particular emphasis on new statutory rules to prevent transfers and duplication of partnership losses. A chapter on S corporations, reflecting the more permissive eligibility requirements and other new statutory rules. Discussion of the impact of recent tax legislation on choice of business entity, including analysis of I.R.S. data on current trends. A recent published ruling on partnership mergers and terminations and summaries of other new partnership tax cases and rulings. Explanations of the policies underlying the statutory rules as well as the technical details.

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