

Partnership Taxation



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出版者:

出版时间:2009-6

装帧:

isbn:9780735526327

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.

作者介绍:

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