

Partnership Taxation
Bogdanski
Spring 2017

Required Books

1. Schwarz & Lathrope, *Fundamentals of Partnership Taxation* (9th ed. 2012). Older editions are way too out-of-date to be used safely. A free student update (supplement), dated summer 2015, is attached to the email message with which this handout came.

2. Lathrope (ed.), *Selected Federal Taxation Statutes and Regulations* (West, “2017” edition, published in summer 2016; or “2016” edition, published in summer 2015). Please have the “2017” or “2016” edition of the Code (2017 preferred). Older editions may not have all the materials we will be using, particularly in the regulations. There should be plenty of used copies of the 2017 edition around, as they were used in big sections of Income Tax I in the fall term just concluded.

Please bring your Code volume and the casebook with you to every class.

Assignment for First Week

Study Chapter 1 of the Casebook (and pages 1–2 of the update). Be prepared to discuss the problems on page 17.

Study the Internal Revenue Code and Regulations sections cited in the casebook chapter. Like all tax courses, Partnership Tax is a statutory affair – always look to the Code and regulations!

Although our first class will include a lecture on introductory topics, participation by those in attendance will be “requested.”

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