

Partnership Tax

Jack Bogdanski
Room 233
bojack@lclark.edu
(503) 768-6653

Final Exam

Wednesday, April 27

6:00 p.m.

Room 3

Three 1-hour essay questions

Open book, open note

Secure exam

Attendance Rules

Regular, punctual attendance is required. This means you may have no more than five absences, excused or unexcused. Exceeding this limit will result in a sanction, ranging from a reduction in your final grade to failing the course, depending on the circumstances. If you are more than 20 minutes late for a class, it will count as an absence for that class. Attendance will be taken at each class. Classes will be recorded if technology is available and working; a link to the recording of each class will be provided automatically to all students officially enrolled in the class.

Partnership Tax core topics

- What is a "partnership" for federal income tax purposes?
- Formation of partnership
- Accounting for partnership operations
- Transactions between partnership and partner
- Sales of partnership interests
- Distributions
- Death of a partner