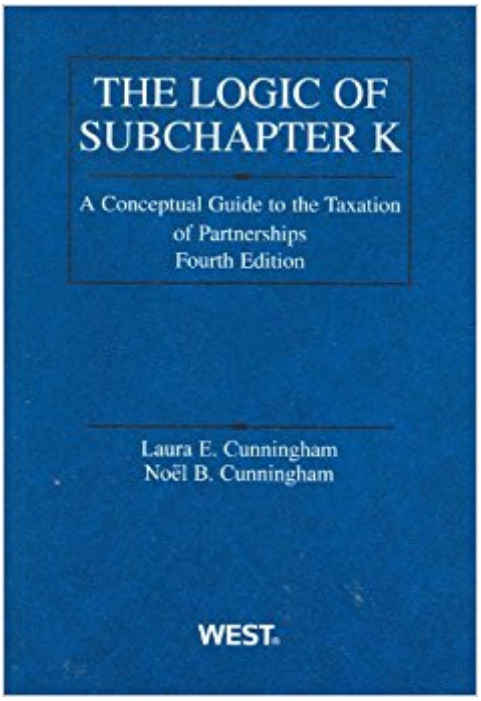
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Logic Of Subchapter K: A Conceptual Guide To Taxation Of Partnerships (American Casebook Series)



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Synopsis

This product is designed to guide students through the conceptual framework of subchapter K. The material avoids neither the hard questions nor the conceptual difficulties, leaving students with a firm understanding of partnership taxation. Each chapter begins with a basic explanation of the relevant provisions and the roles that they play in the overall structure of subchapter K. It includes an increasingly detailed discussion of the specific rules, including multiple illustrative examples. Each chapter builds on the earlier chapters, leading the student through subchapter K. It is appropriate for J.D. or graduate-level law school courses on partnership taxation.

Book Information

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Customer Reviews

I still don’t understand the logic of subchapter K but reading this book made me realize how much more I don’t understand the logic of subchapter K which was enough to get me an A in partnership tax because that’s how the US tax system works and that’s really all I have to say about this except if you’re reading this and considering law school you need to nope out of here right now.

Excellent book explaining partnership taxation concepts very well. The simplicity of the explanations say something about the authors. Being able to make complicated things simple easy is a good sign that the authors know their material. Each sentence does however, contains a lot of content and to take time to fully understand the implications is well worth the effort. I have been reading and rereading Logic of Subchapter K since the 2006 version. This version contains updates to current code and contains some comments by the authors on current developments.

This is a good introduction to partnership law, which, as the author tells you in every other chapter, is one of the most difficult areas of the tax code. (Don’t be fooled when the author first tells you that "this is the most difficult area of partnership law" - that phrase is repeated in at least four subsequent chapters!)The chapters are short, comprehensive, and have easy-to-follow examples. If that wasn’t enough, the IRS actually lists this book as a reference in its "Partnership Audit Technique Guide" (see chapter 3 - "Contribution of Property with Built-in Gain or Loss"). If the IRS says it is good, who am I to say otherwise?

I’m an attorney who has passed the CPA exam. Was asked to set up an LLC and keep the books. For review, I bought this, the Nutshell Fed’l Income Taxation of Partnerships, and Practical Guide to Partnerships and LLCs. Of the three, this is the best, for sure. You know that most things put out by NYU Law Graduate Tax Program are as good as it gets. They’re top dog in tax law.

This book was recommended to me by a professor who said "Partnership Tax is the HARDEST law school class you will ever take!" She was absolutely correct. As an accounting major, I figured I would have a leg up on the competition, but I was way off. Taxation of partnerships is just confusing and completely different from any other tax system you have learned.This book is a must buy!

I found this book very useful. I wish it contained more information for the price. This is not a great starter book, so don’t buy this unless you have a good general background in tax. All of her books come highly recommended.

An excellent guide to understanding the taxation of partnerships, an area of the law with which most law students struggle. The examples prove essential in applying the rules to practical problems, and the lucid prose pierces through nebulous partnership tax code and regulations, especially in regard to the wickedly complex substantial economic effect rules. Essential.

I’m way too lazy to read 90% of the E&E’s most other students read, but this one is relatively short so I made an effort to try. It’s great. My class uses the George Yin textbook, which doesn’t make ANY sense about 70% of the time, and I’ve found this guide to be really really helpful. There’s no way I’d try to study partnership tax without it, even if it meant extra reading.

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