

Partnership Taxation
Prof. Chorvat
Spring 2009

All references below to “Chapters” refer to chapters in **Fundamentals of Partnership Taxation** by Lind, Schwarz, Lathrope and Rosenberg. Remember to check the TWEN site for updates etc.

Each assignment is expected to take approximately one week.

Assignment I.

Reading: Chapter 1
Code Sections: §§761(a), 7701(a)(3), 7704
Problems: 1 and 2 (pp.15-16)

Assignment II.

Readings: Chapter 2
Code Sections: §§ 721, 722,723, 704(c)(1)(A), 704(b), 724, 752 (a)-(c)
Problems: Problem p.36, pp.43, p.46, problem 1 p.50, problem p. 59 a & b., problem 1, p.73

Assignment III.

Readings: Chapter 3
Code Sections: §§701, 702(b), 703, 704(d), 706
Problems: Problem p.97(a),(b),(c), problem p.100 (a),(b), (c) problem p.104 (a)-(c), P. 114
problem 1 (a)-(c)

Assignment IV.

Readings: Chapter 4 A & B
Code Sections: §§704(b)
Problems: Problem p.154-5 P. (a)-(f), p. 166 (a)-(c)

Assignment V.

Readings Chapter 4 C &D
Code Sections: §§ 704(a), (c)(1)(A) & 3, 724, 751(c), 752 (a)-(c)
Problems: p. 188-9 problem 1 (all), problem 2 (a)-(d), p.207-8 Problem 1.

Assignment VI.

Readings Chapter 7
Code Sections: §§ 731, 732(a), (c),(d),(e), 733, 751(b), 754, 755,
Problems: p. 294 problem 1, p. 297-8 problem 1, p.303 problem, p.317, problems 1

Assignment VII.

Readings Chapter 5
Code Sections: §§ 267(a)(2),(e)(1)& (2) & 707
Problems: Problem 1 & 2 p. 228-9, problem 1, p. 233, problem 1, p 242, problem 1, p.248

Assignment VIII.

Readings: Chapter 6
Code Sections: §§ 705(a), 706(c) 741, 742, 743, 751(a)(c),(d)(f), 752(d), 754, 755
Problems: Problem 1 p.266, problem 1 (a)-(i) p. 281.

Assignment IX.

Readings: Chapter 8
Code Sections: §§ 708, 731, 732(b),(c), (d) & (e), 736, 741, 751, 761(d)
Problems: Problem 1 & 2, p.325-6 Problem 1 p. 338-9, problem p. 348-9, problem p.354
(p.370 problem #1)

Assignment X

Readings: Chapter 9
Code Sections: §§ 706(c), 708(b), 742, 753
Problems: Problem p.385-6

Assignment XI

Readings: Chapter 11
Code Sections: §§1361, 1362, 1363, 1366, 1367, 1368, 1371, 1374, 1375,1378
Problems: Problem (a)-(f), p. 403-4, Problem p.409-10, problem 1, p.432, problem 1, p.436.

Assignment XII

Readings: Chapter 10.
Code Sections: Regulation § 1.701-2
Problems: problem p.392