



# Partnership Taxation (Aspen Casebook)

*George K. Yin, Karen C. Burke*

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*Partnership Taxation, Third Edition* is a concise, tightly-edited casebook, written by Distinguished Professor of Law and Taxation George K. Yin, and Richard B. Stephens Eminent Scholar in Taxation at the University of Florida Levin College of Law Karen C. Burke, that focuses on core principles and policies so that students can learn the major patterns and themes of partnership taxation.

## **Key Features of the New Edition:**

- Economic substance doctrine guidance and partnership audit rules enacted in 2015
- Proposed regulations implementing section 704(c)(1)(C) for contributed built-in loss property
- Final regulations under section 706 when partners' interests vary during the year
- Proposed regulations under sections 707 and 752 on disguised sales, fee waivers, and sharing of partnership liabilities
- Proposed regulations under section 751(b) addressing shifts in ordinary income

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