

Partnership Tax: Overview

 jmc877.github.io/Partnership-Tax/updatehistory.html

Update History

Update History

- [11/20]: Added pdf of distribution slides for 734(b) adjustments
- [11/5]: Added Sale of PSH interests and PSH distributions slides
- [11/1]: Fixed link to P-PSH slides
- [10/31]: Sample exam Qs posted
- [10/30]: Tentative final assignments. Yeah.
- Added additional reading under 704(c).
- [10/12]: Updated assignments
- [10/1]: Added some links and stuff
- [9/24]: Posted minor changes to NR deductions
- [9/19]: Posted SEE slides
- [9/16]: Posted updated exam info
- [9/9]: Fixed link to Fin Acc't & CAs
- [9/9]: Fixed link to PSH Oper Prac Prob
- [9/9]: Updated assignments
- [8/30]: Posted link to PSH determination case mentioned in class, *Deitch v. CIR*, TC (2022) under COE materials. Skim lightly only
- [8/23]: Added new s14 to COE slides and link to new case, Cross Refined Coal under COE materials
- [8/12]: Fixed link to CoEntity slides
- [8/8]: Posted 19-20 IRC pdf
- [7/25]: Posted draft syllabus

Assignment History

- Before the first class read the course *Overview and Learning Goals* and skim the *Supplemental Materials*
- [8/25]: Intro; COE to 199A
- [8/30]: COE to PTP
- Before the first class read the course *Overview and Learning Goals* and skim the *Supplemental Materials*
- [8/25]: Intro; COE to 199A

- [8/30]: COE to PTP
- [9/1]: 199A Prob; Form to s4
- [9/6]: Finish Form; Form prob to P2 [Didn't get to Problems]
- [9/8]: Finish Form prob; begin PSH operations [Didn't get to Operations]
- [9/13]: Cover PSH Operations (light on PSH TYs); try to cover problems [Didn't get to problems]
- [9/15]: Finish Oper problems; cover cap account slides; possibly begin CA problems [Got to s6 CAs]
- [9/20]: Finish CA slides and cover CA Problems; possibly begin SEE slides, but unlikely
- [9/22]: SEE slides [got to s6]
- [9/27]: Finish SEE slides; possibly begin SEE problems
- [9/29]: SEE problems [through P 1(c)]
- [10/4]: No Class
- [10/6]: Finish an SEE problems; begin NR deductions
- [10/11]: Finish NR slides; begin NR problems [through (d)]
- [10/13]: No class, again
- [10/18]: Finish any NR problems; begin 704(c) slides
- [10/20]: 704(c) slides and maybe begin 704(c) problems [through P1(iv)]
- [10/25]: Attempt to finish 704(c) problems; maybe begin Liabilities (only recourse)
- [10/27]: Finish Liabilities slides and begin Liabilities problems [only through recourse]
- [11/1]: Finish NR liabilities slides; begin liab problems
- [11/3]: Finish any liab problems; begin P-PSH transactions
- [11/8]: Finish P-PSH slides and problem; possibly begin sales slides
- [11/10]: Finish sales slides and maybe begin sales problems
- [11/15]: Finish sales problems; current distribution slides
- [11/17]: Finish current distribution slides and problem
- [11/22]: Section 734(b) slides