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The Tenth Edition of this widely used casebook continues its long tradition of teaching the "fundamentals" of a highly complex subject with clear and engaging explanatory text, skillfully drafted problems, and a rich mix of original source materials to accompany the Code and regulations. Important highlights of the Tenth Edition include: Coverage of all significant developments since the last edition, including the impact on choice of business entity of the now permanent higher marginal individual tax rates and the 3.8% tax on net investment income tax; final regulations on noncompensatory options and partnership allocations where interests change during the year; and new proposed regulations on partnership liabilities, 751(b) disproportionate distributions, and disguised payments for services as applied to investment management fee waivers and similar strategies to convert ordinary income to capital gain. Reorganized and integrated materials related to compensating the service partner in a new and fully updated self-standing chapter. Shorter separate chapters on partnership allocations, allocation of partnership liabilities, income-shifting safeguards, partner-partnership property transactions, liquidating distributions, and partnership terminations and mergers. Updated discussion of tax policy issues affecting partnerships, including prospects and options for business tax reform and the continuing debate on taxing "carried interests." A new case (Canal Corporation v. Commissioner) illustrating a successful IRS attack on the debt-financed distribution gain deferral strategy. S corporation developments, including temporary Code provisions made permanent; final regulations on the basis of indebtedness of S corporations to their shareholders; and expanded coverage of employment tax issues affecting S corporation owners who are active in the business.

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