



# The Logic of Subchapter K: A Conceptual Guide to the Taxation of Partnerships (American Casebook Series)

*Laura E. Cunningham, Noel B. Cunningham*

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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. 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's seamless web. For J.D. or graduate-level law school courses on partnership taxation.

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