

Law 7617: Partnership Taxation First Day Assignment

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Please note that this first day assignment is only for students in Professor Hasen's online Partnership Taxation class.

First Day: Ch. 1.A–B of Schwarz et al., Fundamentals of Partnership Taxation (11th ed. 2019); evaluate the seven examples on page 3: how would each be treated under the entity theory? Under the aggregate theory?

For all assignments, you must carefully read the Internal Revenue Code and Treasury Regulation sections listed in the casebook.