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Fundamentals Of Partnership Taxation.pdf - Free Download Professor Daniel Lathrope's teaching and research focus is taxation. He is the co – author of several casebooks on individual, corporate, and partnership taxation, including Fundamentals of Federal Income Taxation, Fundamentals of Corporate Taxation, and Fundamentals of Partnership Taxation. He is the author of The Alternative Minimum Tax—Compliance and Planning with Analysis, a treatise on ...

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Fundamentals of Business Enterprise Taxation the partnership sold all of its assets for cash equal to the fair market value of the assets and then liquidated.8 The " liquidation value " rule is pro-taxpayer because it disregards discounts that. might apply to the fair market value of the partnership interest due to lack of marketability for such an interest.

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Introduction to Partnership Taxation and Fundamental Concepts Fundamentals of Partnership Taxation: Cases and Materials. The course book teaches the essentials of partnership taxation while updating students on changes resulting from significant amendments to Subchapter K made by the Taxpayer Relief Act of 1997. Also includes in-depth discussion of S corporations and significant changes made by the Small Business and Job Protection Act of 1996.

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