

Summary of Contents

Volume 1

- Chapter 1. General Principles
- Chapter 2. Simple Operating Distribution Provisions
- Chapter 3. Operating Distributions—Preferred Return
- Chapter 4. Operating Distributions—More Complicated Distribution Provisions
- Chapter 5. Operating Distributions—Internal Rate of Return Provisions
- Chapter 6. Operating Distributions—Tax Distribution Provisions
- Chapter 7. Operating Distributions—Advances or Drawings
- Chapter 8. Withholding on Distributions
- Chapter 8A. Basis Shifting Transactions
- Chapter 9. Guaranteed Payments
- Chapter 10. Capital Accounts
- Chapter 11. Contributed Property—Section 704(c)
- Chapter 11A. Section 721(c) Transfers of Appreciated Property by United States Persons to Partnerships with Foreign Persons
- Chapter 12. Economic Effect

Volume 2

- Chapter 13. Alternate Test for Economic Effect
- Chapter 14. Partners' Interests in the Partnership
- Chapter 15. Securities Partnerships and Reverse Section 704(c) Aggregation
- Chapter 16. Classification of Partnership Debt as Recourse or Nonrecourse Debt under Section 752
- Chapter 16A. Contingent Debt
- Chapter 17. Nonrecourse Deductions
- Chapter 18. Partner Nonrecourse Deductions
- Chapter 19. Allocating Exculpatory Deductions
- Chapter 20. Simple Allocations
- Chapter 21. Target Allocations
- Chapter 22. Section 704(b)-Compliant Allocations
- Chapter 23. Substantiality
- Chapter 24. Election to Make Partnership Basis Adjustments
- Chapter 25. Section 743 and Basis Adjustments on Sale or Exchange Transactions and Death of a Partner
- Chapter 26. Section 734 Adjustments on Partnership Distributions

Chapter 27. Allocation of Partnership Basis Adjustments under Section 755

Volume 3

Chapter 28. Partnership Tax Audit Provisions

Chapter 29. Section 199A 20% Deduction for Qualified Business Income

Chapter 30. Carried Interests and Section 1061 Regulations

Table of Laws and Rules

Table of Cases

Index