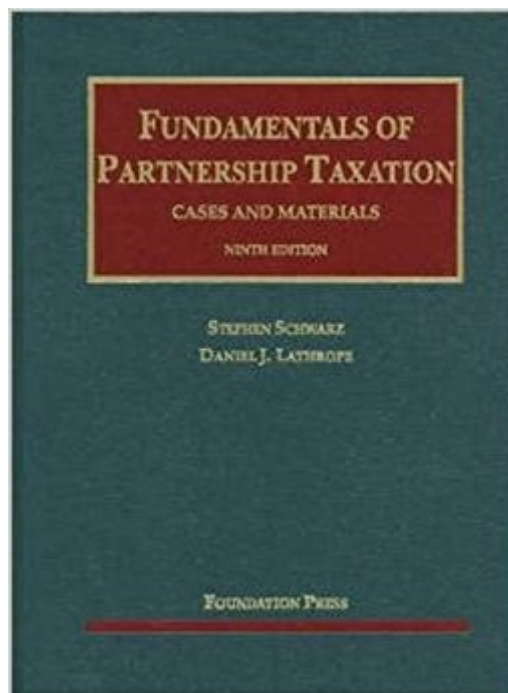




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The ninth edition teaches the fundamentals of a highly complex subject through clear and lively explanatory text, skillfully drafted problems, and a selective mix of original source materials. Highlights include: Coverage of all significant developments since the last edition, including proposed regulations interpreting the Â§ 706 varying interest rule and defining “interest in a limited partnership” for purposes of the Â§ 469 passive loss limitationsA fresh perspective on choice of entity, including employment tax considerationsNew author’s text discussing series LLCs and partnership debt-for-equity exchangesRevised text on special allocations under Â§ 704(b)An update on the partnership “carried interest” controversyPruning of dated materials and more tightly edited cases, notes and problems

Book Information

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Terrible book! Drags on the subject, unnecessary information. Just get to the point!!! Does not explain information in a simple format, not to mention, doesn’t provide answers to problems!

Schwarz shines in his problems provided. Almost every chapter ends with a problem set. Although some of the explanations leave a bit to be desired, the problems well than make up for it. Contact me if you would like my outline.

Good but may not be the best choice for first learners.

I would have given it five stars, but who gives a damn about the history of the code. To better understand the book, pair it with Cunningham and Cunningham, Logic of Subchapter K, and be sure to create each account (IB, BK, OB, and 704(b)) for each example in both books. This book goes into much tougher topics than C&C. Good Luck! I aced it and understand it, so can you

These books are impossible to follow without some law or tax background. Being that I have a tax background, the majority of the book is written by lawyers. I suggest getting additional supplemental materials to follow along easier

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