

## Law 634: Partnership Taxation

### SCHOOL OF LAW

Tax meaning of "partnership"; formation transactions between partner and partnership; determination and treatment of partnership income; sales or exchanges of partnership interests; distributions, retirement, death of a partner; drafting the partnership agreement.

3 Credits

#### Prerequisites

- [Law 613: Income Taxation of Individuals](#)

#### Cross-listed Courses

- [Accy 634: Taxations of Partners and Partnerships](#)

#### Instruction Type(s)

- Lecture: Lecture for Law 634

#### Subject Areas

- [Law \(LL.B., J.D.\)](#)

#### Related Areas

- [Law and Legal Studies. Other](#)

