

## **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](#)

