

FIRST CLASS: Do i and 1. of syllabus.

i. Introduction to Partnership Taxation text.

1. Partnership Classification

Code: §§ 761, 7701(a)(2), 7701(i), 7704

Regs: §§ 1.761-2, 301.7701-1 to 4(d), 1.7704-1

Prop. Treas. Reg. § 1.761-3

Text: Chapter 1 (skim §1.08)

Problems: 5 and 8