

PARTNERSHIP TAXATION THIRD EDITION

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PARTNERSHIP TAXATION

THIRD EDITION

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MATTHEW  BENDER

Dedication

To Wally Blum, Cynthia Holcomb Hall and Sharon King, who taught me how to be a tax lawyer. And to my wonderful wife and family, who have come to understand and cope with my love of tax law and golf (not necessarily in that order).

—Richard M. Lipton

To my loving wife and daughters, who wisely discourage me from talking about tax at home.

—Paul Carman

Dedicated to the memory of Ajaan Mun.

I wish to acknowledge my indebtedness to Professors Stephen Lind, Stephen Schwarz, Daniel Lathrope, and Joshua Rosenberg, authors of *Fundamentals of Partnership Taxation*. I taught from their text for many years and it influenced my own approach to this effort.

—Walter D. Schwidetzky

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