

UNIVERSITY OF HOUSTON LAW CENTER
PARTNERSHIP TAX - FALL 2013
(Course No. 5291 | Section No. 12388)

PROF. CRAIG M. BERGEZ

SYLLABUS: APRIL 8, 2013

SUMMARY OF COURSE:

This course provides an overview of US federal income taxation of business entities treated as partnerships for US federal income tax purposes with the objective of imparting a practical understanding of fundamental principles.

TEXTBOOKS:

Required: Fundamentals of Partnership Taxation, Schwartz & Lathrope
(Foundation – Ninth Edition) (the “Lind Book”)¹

Suggested: The Logic of Subchapter K, Cunningham & Cunningham
(Thomson West – Fourth Edition) (the “Cunningham Book”)

CLASS SCHEDULE & ROOM:

Time: 5:30 pm – 7:10 pm on Wednesdays

Room: TBD

ASSIGNMENTS:

All assignments indicated below are to the Lind Book. The indicated date references are general guidelines. I will try to stay as true to the date references as possible. However, we will spend as much or little time moving through any particular portion of the material as I determine is appropriate throughout the course depending on the progress made in each class. My goal is to cover all of the material, and not spend too much or little time on any one portion of the course. I will try my best to achieve that goal. My suggestion is to stay about 30 pages ahead of where the prior class ended. The last scheduled class will be used for review if all material is covered before then in accordance with the below schedule, or to cover any material remaining to be covered at that time.

The assignments indicated below include reading the sections of the Internal Revenue Code (the “Code”) and Treasury Regulations (the “Regulations”) indicated at the beginning of each section of the Lind Book. Additionally, the assignments include working the problems

¹ The Ninth Edition of this book was published earlier this year (i.e., 2012). The first eight editions were authored by Profs. Lind, Schwartz, Lathrope & Rosenberg. Prof. Lind was my tax professor in law school.

contained in the book. The problems will be reviewed and discussed in class as much as possible. If I am not able (or decide not) to review answers to any particular problem in the time allotted to a particular portion of the material in class, I will make arrangements to provide answers to the problems in some mutually convenient manner.

<u>CLASS DATE</u>	<u>CHAPTER</u>	<u>PAGES</u>	<u>PROBLEMS</u>
Aug. 28	1	1-30	p.17
Sept. 4	2.A to 2.C.2	32-62	pp.38-39, 45, 48, 52 & 61
Sept. 11	2.C.3 to 3.A.1	62-89	pp.75 & 82-83
Sept. 18	3.A.2 to 3.C.3	89-123	pp.104, 107 & 111
Sept. 25	4.A to 4.B.2.d	124-156	None
Oct. 2	4.B.2.e to 4.C.2	156-185	pp.160-62 & 172
Oct. 9	4.C.3 to 4.F	185-221	pp.191-93, 210-12, 218-19 & 220-21
Oct. 16	5	222-254	pp.229-30, 235, 246-48 & 253-54
Oct. 23	6	255-288	pp.271-72, 278, & 287-88
Oct. 30	7	289-326	pp.300-01, 303-04, 309, 314-15 & 324-26
Nov. 6	8.A to 8.C	327-357	pp.334-35, 347-48 & 356-57
Nov. 13	8.D	357-389	pp.362, 368-69, & 388-89
Nov. 20	9.A to 10.C	390-412	pp.403-05
Nov. 27	HOLIDAY	* * *	* * * * *
Dec. 4	Open / Review	* * *	* * * * *
Dec. 11	FINAL EXAM	* * *	* * * * *

FINAL EXAM:

Date: Wednesday, December 11, 2013

Time: 6 p.m. to 8 p.m.

Format: The exam is partially multiple choice (tentatively 30% of available points), and partially short answer (tentatively 70% of available points)

Permitted Materials: You can bring with you the Lind Book, the Cunningham Book, a copy of the Code, a copy of the Regulations, and your personal notes. Nothing else is permitted. Any of these can be in digital or hardcopy formats.

Preparation: I do not make past examinations available for review (and hope that you are not able to come by any on your own!). However, the examination is designed to fairly reflect the material assigned for and covered in class. Accordingly, if you regularly prepare for, attend, and participate in each class, you will be well prepared for the final exam (even without the benefit of seeing past examinations for the class).

COMPUTER USE DURING CLASS:

Computer use during class is fine so long as the computer is used for purposes generally related to the discussion occurring and materials covered during the class (and otherwise is in compliance with UH Law Center policies).

ATTENDANCE AND PARTICIPATION:

The attendance requirement for this class is the same as the general UH Law Center attendance policy (which currently requires attendance at a minimum of 12 of the 14 classes scheduled for the course). Also, I may take performance in class into account when determining grades (current UH Law Center policy provides that a student's grade may be adjusted one-half increment based on class performance).

OFFICE HOURS:

I will not have office hours on campus. However, I generally will be available before and after class to discuss any questions that you might have. You also are welcome to contact me (see below) if you would like to make arrangements to talk with me outside of class.

CONTACT INFORMATION:

E-mail: craig.bergez@porterhedges.com (please put "UH Partnership Tax Class" in the "Subject" line of any e-mail that you send to me regarding the class)

Telephone: 713.226.6699

Assistant: Irma Longoria – ilongoria@porterhedges.com; 713.226.6596

CAVEAT:

While I do not plan to do so, I reserve the right to revise any of the foregoing to the extent that I determine it is necessary or appropriate in order to achieve my objectives for the course. If I should choose to make any such changes, I will let all students know the nature of the changes as soon as possible.