

UNIVERSITY OF HOUSTON LAW CENTER  
PARTNERSHIP TAX - FALL 2023  
(Course No. 5291 | Section No. 16338)

PROF. CRAIG M. BERGEZ

SYLLABUS

---

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 & Hellwig  
(West Academic / Foundation Press – Eleventh Edition) (the “Schwartz Book”)<sup>1</sup>

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

CLASS SCHEDULE & “ROOM”:

Time: 5:30 pm – 7:10 pm on Wednesdays

Room: 221

ASSIGNMENTS:

All assignments indicated below are to the Schwartz 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 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 Schwartz Book. Additionally, the assignments include working the problems 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

---

<sup>1</sup> The Eleventh Edition of this book was published in 2019. The Tenth Edition (published in 2017), is acceptable for substantially all of the course material, but does not cover the changes to the law made by the tax legislation passed in 2017 (some of which will be covered as part of the class).

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. 23	1	1-29	p.26
Aug. 30	2	33-58	pp.40, 47, 50, 55 & 57
Sept. 6	3	59-82 & 94-106	pp.76, 80 & 81
Sept. 13	4	109-150	p.150
Sept. 20	4 & 5	151-188	pp.161 & 188
Sept. 27	5 & 6	190-220	pp.192, 197 & 221
Oct. 4	7	223-247	pp.231, 237 & 247
Oct. 11	7	248-280	pp.258, 271 & 280
Oct. 18	8 & 9	281-320	pp.284, 300 & 320
Oct. 25	9 & 10	321-351	pp.327, 336 & 351
Nov. 1	10	352-380	pp.354, 360, 366 & 380
Nov. 8	11	383-418	pp.391, 407 & 418
Nov. 15	12 & 14	419-446 & 465-472	pp.427 & 433
Nov. 22	HOLIDAY	***	*****
Nov. 29	Flex Week	N/A	N/A
Dec. 6	FINAL EXAM	***	*****

FINAL EXAM:

Date: Wednesday, December 6, 2023

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 have with you the Schwartz 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).

### ATTENDANCE AND PARTICIPATION:

The attendance requirement for this class is the same as the general UH Law Center attendance policy. 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 regularly scheduled "office" hours. However, I generally am available to discuss any questions that you might have (through Zoom, plain old phone, or e-mail). You are welcome to contact me any time (see below) to ask me questions or make arrangements to talk with me "outside" of class.

### CONTACT INFORMATION:

E-mail: [craig.bergez@porterhedges.com](mailto:craig.bergez@porterhedges.com)

NOTE: Please put "UH Partnership Tax Class" in the "Subject" line of e-mails that you send to me regarding the class

Telephone: 713.226.6699

### CAVEAT/SYLLABUS CHANGES:

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, or to address the changing nature of the COVID-19 pandemic. If I should choose to make any such changes, I will let all students know the nature of the changes as soon as possible.

### HONOR CODE:

The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code's provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a

pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

### AI GENERATED TEXT:

The software technology known as artificial intelligence has recently expanded its capability to generate text (AI Generated Text). Examples of the technology include what are known as “generative” large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Text, appears to have human-mimicking “intelligence” and is thus potentially usable as a substitute for written work product one might generate themselves. AI Generated Text can include computer code or programs as well as human language content.

Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to not prompt, generate, obtain, read, or use any AI Generated Text in relation to any activity or assessment in this course. This applies to AI Generated Text from yourself or others. This pledge includes that your assessment work product in the course is without any contribution from AI Generated Text. This specifically extends to the plagiarism policy and unauthorized aid/materials parts of the Honor Code: AI Generated Text will be treated as from another/other in applying the plagiarism policy to this course. The term “assessment” means any work product generated for this course that is submitted to the instructor or presented in a class session, regardless whether it is graded content or not. Assessments include mid-terms and final exams. AI Generated Text may not be used in the development or drafting of any assessments created by you in a non-proctored environment, such as a “take-home” final examination unless specified as an exception below. The parts of the Honor Code that refer to unauthorized materials or aid are specifically prohibited from any use of AI Generated Text in this course.

### REASONABLE ACADEMIC ADJUSTMENTS/AUXILIARY AIDS:

The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart Center by visiting the website: <https://uh.edu/accessibility/>, calling 713-743-5400, or sending an email to [jdcenter@Central.UH.EDU](mailto:jdcenter@Central.UH.EDU).

### RECORDING OF CLASS:

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the [Justin Dart, Jr. Student Accessibility Center](#). If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by

the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with *anyone* without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

### RESOURCES FOR ONLINE LEARNING:

The University of Houston is committed to student success, and provides information to optimize the online learning experience through our Power-On website (<https://uh.edu/power-on/learning/>). Please visit this website for a comprehensive set of resources, tools, and tips including: obtaining access to the internet, AccessUH, Blackboard, and Canvas; using your smartphone as a webcam; and downloading Microsoft Office 365 at no cost. For questions or assistance contact [UHOnline@uh.edu](mailto:UHOnline@uh.edu).

### ANTI-DISCRIMINATION AND SEXUAL MISCONDUCT POLICIES:

UHLC and the University of Houston are committed to maintaining and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from discrimination and sexual misconduct. If you have experienced an incident of discrimination or sexual misconduct, a confidential reporting process is available to you. For more information, please refer to the University System's [Anti-Discrimination Policy SAM 01.D.07](#) and [Sexual Misconduct Policy SAM 01.D.08](#).

Please be aware that under the sexual misconduct policy, SMA 01.D.08, faculty and other University employees are required to report to the University any information received regarding sexual misconduct as defined in the policy. Due to this reporting requirement, faculty members and other employees are not a confidential resource. The reporting obligations under the sexual misconduct policy extends to alleged conduct by University employees and students.

Per the UHS Sexual Misconduct Policy, your instructor is a "responsible employee" for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

### SECURITY ESCORTS AND COUGAR RIDE:

UHPD continually works with the University community to make the campus a safe place to learn, work, and live. The security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety, please call 713-743-3333. Arrangements may be made for special needs.

Parking and Transportation Services also offers a late-night, on-demand shuttle service called “Cougar Ride” that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-university-services/parking/cougar-ride/>.

### **COUNSELING AND PSYCHOLOGICAL SERVICES:**

Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS ([www.uh.edu/caps](http://www.uh.edu/caps)) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the “Let's Talk” program. The Texas Lawyers’ Assistance Program (“TLAP”) also supports law students who are dealing with stress, anxiety, depression, substance abuse, and other mental health problems. You can reach TLAP at any time at 1-800-343-8527. TLAP’s website includes a page with links to sources about mental health that are of interest to law students: <http://www.tlaphelps.org/law-students> .

### **MENTAL HEALTH AND WELLNESS RESOURCES:**

The University of Houston has a number of resources to support students’ mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit [uh.edu/caps](http://uh.edu/caps), call 713-743-5454, or visit a Let’s Talk location in-person or virtually. Let’s Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed.

The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment.

The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being.

Need Support Now? - If you or someone you know is struggling or in crisis, help is available. Call CAPS crisis support 24/7 at 713-743-5454, or the National Suicide and Crisis Lifeline: call or text 988, or chat [988lifeline.org](http://988lifeline.org).

### **UH EMAIL:**

Please check and use your CougarNet email for communications related to this course. Faculty use the CougarNet email to respond to course-related inquiries such as grade queries or progress reports for reasons of FERPA. To access your CougarNet email, login to your Microsoft 365 account with your CougarNet credentials. Visit University Information Technology (UIT) for instructions on how to connect your CougarNet e-mail on a mobile device.

WEBCAMS:

Access to a webcam is required for students participating remotely in this course. Webcams must be turned on (state when webcams are required to be on and the academic basis for requiring them to be on). (Example: Webcams must be turned on during exams to ensure the academic integrity of exam administration.)

PREFERRED NAME AND PRONOUNS:

I will gladly do my best to honor your request to address you by a preferred name or gender pronoun. Please advise me of your preferences early in the semester so that I may be aware of them and reflect them appropriately in my records.