



## Practical Guide to Partnerships and LLCs (6th Edition)

By Ph.D., CPA Robert Ricketts, Ph.D., CPA and P. Larry Tunnell



**Practical Guide to Partnerships and LLCs (6th Edition)** By Ph.D., CPA Robert Ricketts, Ph.D., CPA and P. Larry Tunnell

Practical Guide to Partnerships and LLCs (6th Edition), by Robert Ricketts and Larry Tunnell, discusses the complex issues involving partnership taxation with utmost clarity. It uses hundreds of illustrative examples, practice observations, helpful charts and insightful explanations to make even the most difficult concepts understandable. The book reflects the authors' penchant for communicating the pertinent facts in very direct language and creating a context for understanding the multifaceted issues and applying them to practice. This new edition fully reflects all the latest developments in this complex area. These include changes affecting: - partnership basis adjustments - transfers to partnerships of property with built-in losses - sale of an interest in a partnership with built-in loss property - disproportionate distributions from partnerships with built-in loss property - expensing and amortization of partnership organizational expenses - partnership treatment of the deduction for domestic production activities - recognition of cancellation-of-indebtedness income, and more.

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About the Author

Robert Ricketts is the Frank M. Burke, Chair of Taxation and the Director of Accounting Programs at the Rawls College of Business at Texas Tech University. Larry Tunnell is an Associate Professor of Accounting at New Mexico State University in the College of Business Administration and Economics.

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