

*This is your 2022 Edition*

# **The Partnership Tax Practice Series: Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances**

**Edited by**

**Louis S. Freeman**

*Retired Partner*

*Skadden, Arps, Slate, Meagher & Flom LLP*

**Clifford M. Warren**

*Senior Level Counsel to the Associate Chief Counsel*

*(Passthroughs & Special Industries)*

*Internal Revenue Service*

The 2022 edition of *The Partnership Tax Practice Series: Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances* contains articles that have been updated to reflect the latest developments in topics ranging from disregarded entities to partnership bankruptcy tax issues.

We've also added new articles which have not previously appeared in the series that tackle issues including:

- Partnership reevaluations
- Deferred revenue in partnership transactions
- Transfers of zero-basis intangibles to a partnership
- Tax issues raised by the use of cross-border partnerships
- BBA partnership tax issues

You'll also find that some of the authors of chapters that have not been updated in this edition have provided updated bios. These bios can be found in the "Updated Author Bios" section which has been added to the end of Volume 16.

Practising Law Institute  
1177 Avenue of the Americas  
New York, NY 10036  
**#333962**



## FILING INSTRUCTIONS

# The Partnership Tax Practice Series: Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances

*2022 Edition*

### REMOVE OLD PAGES NUMBERED:

#### VOLUME 1

- Title page to 1-2
- 3-1 to 3-2
- 8-1 to 8-2
- 10-1 to 10-2
- 13-1 to 13-2
- 16-1 to 16-2
- 18-1 to 21-2
- 22-1 to 22-2
- I-1 to I-6

#### VOLUME 2

- Title page to v
- 26-1 to 28-64
- 30-1 to 30-2

### INSERT NEW PAGES NUMBERED:

#### VOLUME 1

- Title page to 1-2
- 3-1 to 3-2
- 8-1 to 8-2
- 10-1 to 10-2
- 13-1 to 13-2
- 16-1 to 16-2
- 18-1 to 21-2
- 22-1 to 22-2
- I-1 to I-6

#### VOLUME 2

- Title page to v
- 26-1 to 28-66
- 30-1 to 30-2

Practising Law Institute  
1177 Avenue of the Americas  
New York, NY 10036  
**#333962**

**REMOVE OLD PAGES  
NUMBERED:**

- 31-1 to 31-2
- I-1 to I-8

**VOLUME 3**

- Title page to iv
- 46-1 to 46-2
- 47-1 to 47-2
- 56-1 to 56-2
- I-1 to I-3

**VOLUME 4**

- Title page to 62-2
- 63-1 to 63-62
- 66-1 to 66-2
- 69-1 to 69-2
- 70-1 to 70-2
- 75-1 to 75-2
- 79-1 to 79-2
- 81-1 to 81-2
- 84-1 to 84-56
- I-1 to I-8

**VOLUME 5**

- Title page to viii
- 104-1 to 104-2
- 106-1 to 106-2

**INSERT NEW PAGES  
NUMBERED:**

- 31-1 to 31-2
- I-1 to I-8

**VOLUME 3**

- Title page to iv
- 46-1 to 46-2
- 47-1 to 47-2
- 56-1 to 56-2
- I-1 to I-3

**VOLUME 4**

- Title page to 62-2
- 63-1 to 63-56
- 66-1 to 66-2
- 69-1 to 69-2
- 70-1 to 70-2
- 75-1 to 75-2
- 79-1 to 79-2
- 81-1 to 81-2
- 84-1 to 84-56
- I-1 to I-8

**VOLUME 5**

- Title page to viii
- 104-1 to 104-2
- 106-1 to 106-70

**REMOVE OLD PAGES  
NUMBERED:**

**INSERT NEW PAGES  
NUMBERED:**

***Note:** Please remove Section title page entitled, “IV. Partnership Allocations and Distributions,” and replace with new Section title page entitled, “IV. Partnership Allocations, Distributions, and Operations.”*

125-1 to 125-2

125-1 to 125-2

126-1 to 126-24

126-1 to 126-24

134-1 to 135-2

134-1 to 135-2

136-1 to 138-2

136-1 to 138-22

I-1 to I-7

I-1 to I-8

**VOLUME 6**

**VOLUME 6**

Title page to viii

Title page to viii

***Note:** Please remove Section title page entitled, “IV. Partnership Allocations and Distributions (Continued),” and replace with new Section title page entitled, “IV. Partnership Allocations, Distributions, and Operations (Continued).”*

145-1 to 145-2

145-1 to 145-2

150-1 to 150-2

150-1 to 150-2

151-1 to 151-2

151-1 to 151-2

152-1 to 152-2

152-1 to 152-2

154-1 to 154-2

154-1 to 154-2

157-1 to 157-2

157-1 to 157-22

166-1 to 166-2

166-1 to 166-2

167-1 to 167-2

167-1 to 167-2

168-1 to 168-2

168-1 to 168-2

**REMOVE OLD PAGES  
NUMBERED:**

- I-1 to I-6

**VOLUME 7**

- Title page to vi
- 191-1 to 191-2
- 199-1 to 199-2
- 202-1 to 202-2
- 204-1 to 204-2
- 211-1 to 211-2
- 215-1 to 215-2
- 216-1 to 216-2
- I-1 to I-5

**VOLUME 8**

- Title page to v
- 227-1 to 227-2
- 230-1 to 230-2
- 233-1 to 233-2
- 236-1 to 236-2
- I-1 to I-5

**VOLUME 9**

- Title page to 240-2
- 251-1 to 251-2
- I-1 to I-6

**VOLUME 10**

- Title page to vi
- 286-1 to 286-84

**INSERT NEW PAGES  
NUMBERED:**

- I-1 to I-6

**VOLUME 7**

- Title page to vi
- 191-1 to 191-2
- 199-1 to 199-2
- 202-1 to 202-2
- 204-1 to 204-2
- 211-1 to 211-2
- 215-1 to 215-2
- 216-1 to 216-2
- I-1 to I-5

**VOLUME 8**

- Title page to v
- 227-1 to 227-2
- 230-1 to 230-24
- 233-1 to 233-2
- 236-1 to 236-38
- I-1 to I-6

**VOLUME 9**

- Title page to 240-2
- 251-1 to 251-2
- I-1 to I-6

**VOLUME 10**

- Title page to vi
- 286-1 to 286-84

**REMOVE OLD PAGES  
NUMBERED:**

- 291-1 to 291-2
- 303-1 to 303-24
- 309-1 to 309-58
- I-1 to I-6

**VOLUME 11**

- Title page to viii
- 339-1 to 339-98
- 341-1 to 341-2
- I-1 to I-7

**VOLUME 12**

- Title page to 363-2
- 365-1 to 365-82
- 367-1 to 367-2
- 371-1 to 371-62
- 378-1 to 378-2
- 388-1 to 388-2
- 389-1 to 389-2
- 392-1 to 393-2
- 394-1 to 394-2
- 396-1 to 396-2
- 397-1 to 397-2

**INSERT NEW PAGES  
NUMBERED:**

- 291-1 to 291-2
- 303-1 to 303-24
- 309-1 to 309-54
- I-1 to I-6

**VOLUME 11**

- Title page to viii
- 339-1 to 339-2
- 341-1 to 341-2
- I-1 to I-7

**VOLUME 12**

- Title page to 363-2
- 365-1 to 365-78
- 367-1 to 367-2
- 371-1 to 371-2
- 378-1 to 378-2
- 388-1 to 388-2
- 389-1 to 389-2
- 392-1 to 393-2
- 394-1 to 394-2
- 396-1 to 396-2
- 397-1 to 397-2

**REMOVE OLD PAGES  
NUMBERED:**

- 398-1 to 398-2
- I-1 to I-8

**VOLUME 13**

- Title page to vii
- 407-1 to 407-50
- 409-1 to 410-2
- 414-1 to 414-2
- 415-1 to 417-54
- 423-1 to 423-2
- 427-1 to 427-2
- 434-1 to 434-2
- 436-1 to 436-2
- I-1 to I-9

**VOLUME 14**

- Title page to vii
- 454-1 to 454-2
- 465-1 to 465-86
- 468-1 to 468-2
- 473-1 to 473-28
- 482-1 to 486-2
- I-1 to I-6

**VOLUME 15**

- Title page to v
- 489-1 to 489-30
- 505-1 to 505-590
- I-1 to I-5

**INSERT NEW PAGES  
NUMBERED:**

- 398-1 to 398-28
- I-1 to I-8

**VOLUME 13**

- Title page to vii
- 407-1 to 407-50
- 409-1 to 410-2
- 414-1 to 414-2
- 415-1 to 417-60
- 423-1 to 423-2
- 427-1 to 427-2
- 434-1 to 434-2
- 436-1 to 436-2
- I-1 to I-9

**VOLUME 14**

- Title page to vii
- 454-1 to 454-2
- 465-1 to 465-82
- 468-1 to 468-2
- 473-1 to 473-24
- 482-1 to 486-14
- I-1 to I-7

**VOLUME 15**

- Title page to v
- 489-1 to 489-30
- 505-1 to 505-630
- I-1 to I-5



**REMOVE OLD PAGES  
NUMBERED:  
VOLUME 16**

- Title page to iv
- T-1 to I-3

**INSERT NEW PAGES  
NUMBERED:  
VOLUME 16**

- Title page to iv
- T-1 to I-3

