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I still don't understand the logic of subchapter K but reading this book made me realize how much more I don't understand the logic of subchapter K which was enough to get me an A in partnership tax because that's how the US tax system works and that's really all I have to say about this except if you're reading this and considering law school you need to nope out of here right now.

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### THE LOGIC OF SUBCHAPTER K;

The mechanics of Subchapter K are incredibly complex, and most of the regulations are close to unreadable. Logic is great for simplifying those rules, but if you don't have a good foundation in US tax or a good understanding of why the Code says what it says, then you're going to spend a lot of time re-reading and digesting just a few pages.

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