

UNIVERSITY OF HOUSTON LAW CENTER  
PARTNERSHIP TAX - FALL 2020  
(Course No. 5291 | Section No. 27384)

PROF. CRAIG M. BERGEZ

SYLLABUS

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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: [T/B/D]

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

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<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. 26	1	1-29	p.26
Sep. 2	2	33-58	pp.40, 47, 50, 55 & 57
Sept. 9	3	59-82 & 94-106	pp.76, 80 & 81
Sept. 16	4	109-150	p.150
Sept. 23	4 & 5	151-188	pp.161 & 188
Sept. 30	5 & 6	190-220	pp.192, 197 & 221
Oct. 7	7	223-247	pp.231, 237 & 247
Oct. 14	7	248-280	pp.258, 271 & 280
Oct. 21	8 & 9	281-320	pp.284, 300 & 320
Oct. 28	9 & 10	321-351	pp.327, 336 & 351
Nov. 4	10	352-380	pp.354, 360, 366 & 380
Nov. 11	11	383-418	pp.391, 407 & 418
Nov. 18	12 & 14	419-446 & 465-472	pp.427 & 433
Nov. 25	HOLIDAY	* * *	* * * * *
Dec. 2	Flex Week	N/A	N/A
[Dec. 9]	FINAL EXAM	* * *	* * * * *

### FINAL EXAM:

Date: [T/B/D]

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).

### 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. 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](mailto: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](mailto: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.

## 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, a drop-in consultation service at convenient locations and hours around campus. [http://www.uh.edu/caps/outreach/lets\\_talk.html](http://www.uh.edu/caps/outreach/lets_talk.html)