

Law 5397/20678 Partnership Tax Spring 2026

University of Houston Law Center
Rita Julien
Assistant Professor

Course Information

Description. This is a three-credit course that examines the federal income taxation of business organizations classified for federal tax purposes as partnerships.

Time: Tues. & Thurs. 2:30pm-4:00pm

Location: Room Law [TBD]

Instructional Mode: Face-to-Face

Prerequisite: Federal Income Tax

Assistant: Gabriela B Campos, gbcampo2@Central.UH.EDU

Contact Information & Office Hours

Office: 343B

Office Phone: 713-743-4065

Email: rmjulie2@Central.UH.edu

Office hours are Wednesday afternoons from 4pm-6pm for walk-ins or as otherwise arranged by appointment. Please contact me by email at: rmjulie2@CougarNet.UH.edu. I am available to answer questions through May 4, 2026, i.e., the last reading day before exams.

Student questions and discussion in my office or by Zoom are welcomed and encouraged.

Course Objectives and Learning Outcomes

Overview and Objectives:

This course provides a comprehensive introduction to the federal income tax rules applicable to partnerships and their partners. Emphasis is placed on the practical application of Subchapter K to common transactions during the formation, operation, and liquidation of partnerships.

Learning Outcomes:

By the end of this course, students will be able to:

- identify the classification and treatment of entities under federal tax law;
- understand key rules, principles, and policies governing partnership taxation under Subchapter K;
- apply these rules and principles to contributions, allocations, distributions, and other partnership transactions;

- identify common tax issues arising throughout the life cycle of a partnership and articulate reasoned opinions regarding the tax treatment of various fact patterns;
- evaluate policy rationales underlying the pass-through taxation regime;
- develop skills in legal analysis, statutory interpretation, and tax research specific to partnership transactions.

Course Materials & Required Reading

The **required casebook** for this course is:

- Stephen Schwarz, Daniel J. Lathrope & Brant J. Hellwig, *Fundamentals of Partnership Taxation: Cases and Materials* (11th ed. 2019).
- URL: <https://www.westacademic.com/Fundamentals-of-Partnership-Taxation>.
- 2025 Student Supplement (PDF): [Download here](#).

In addition to the casebook, you'll need access to the **Internal Revenue Code and Treasury Regulations**.

- For this course, the Wolters Kluwer/CCH *Federal Income Tax—Code & Regulations, Selected Sections, 2025–2026 Edition* will be available at the bookstore.
- Because both the Code and Regulations are freely accessible online, you may opt *not* to purchase a hard copy. However, when deciding whether to purchase the hard copy, please keep in mind that citations to the law are expected on the final exam. Therefore, if you opt against purchasing a hard copy, consider making your own compilation of relevant Code and Regulation sections. You will be responsible for the comprehensiveness of your own compilation. A helpful resource for this has been made available by Professor Sarah Lawsky: <https://www.lawskypracticeproblems.org/codeandregs>.
- See below for more details on materials permitted during the exam.

While not required, you may find the following to be a **helpful supplemental resource** if you would like additional explanations to reinforce your understanding of the material:

- Laura E. Cunningham & Noël B. Cunningham, *The Logic of Subchapter K: A Conceptual Guide to the Taxation of Partnerships* (6th ed. 2020).
- URL: <https://www.westacademic.com/The-Logic-of-Subchapter-K-A-Conceptual-Guide-to-the-Taxation-of-Partnerships>.

Occasionally, I may assign additional **readings** (such as academic articles, news pieces, cases, or administrative rulings) **as supplements to or replacements** for the casebook and Code & Regulations. These materials will be posted **on Canvas**.

Additionally, any **PowerPoint slides** used in lectures will be uploaded to Canvas after they have been covered in class.

Class Sessions & Attendance

Law Center Attendance Policy

Consistent with ABA Requirements and the UHLC Student Handbook ([link](#), page 5), the Law Center has a minimum 80% attendance policy for students.

Attendance will be taken via an electronic attendance sheet. Individuals not adhering to the attendance requirement will be reported to the Office of Student Affairs (OSA).

Face-to-Face Mode of Instruction

For the face-to-face instruction mode, students are expected to normally be physically present in the classroom. The final examination will be administered as an in-classroom examination requiring physical presence.

There may be instruction mode changes to this course up to two weeks before the first day of classes for the term. If such a change in modality is made, then notice of this change will be sent to then-registered students.

Remote Participation Policy

While I would like to support those of you who must be out of town due to unavoidable or important family/personal matters by allowing you to join class synchronously via Zoom or Teams, each semester I should first confirm whether such remote attendance is authorized. If it is, we additionally need to ensure that any remote participation does not disrupt the class or the learning environment for myself and others. Therefore, I cannot guarantee that remote attendance will be permitted. Please plan to attend all classes in person.

If remote attendance is offered, it should be used only in exceptional cases. Please email me as far in advance as possible and, for more urgent changes in your circumstances, at least four hours before class so that the necessary arrangements can be made.

Students approved for remote attendance must meet the following requirements:

1. Punctuality: Join the Zoom session at ideally ten but no later than five minutes before class begins.
2. Identification: Use your full name as listed on the class roll when joining Zoom.
3. Video & Audio Setup:
 - o Use a computer with a working video camera and high-quality audio (external mic or headset may be needed).
 - o Audio-only participation due to lack of video will be treated as an absence.
4. Environment:
 - o Do not attend while engaging in other distracting activities (e.g., traveling in a car).
 - o Find a quiet area to be seated, as you generally would be if attending class in person, at a table or desk, using your computer. Phones are not permitted for joining class.
5. Video Presence:
 - o Keep your video on with your face clearly visible in gallery view.
 - o Present yourself professionally (e.g., no AR overlays, avatars, or other visual effects; no eating on camera) to avoid distracting from the learning environment.
6. Engagement: Be prepared to participate in discussions, including case analysis, Problem Sets, and other assigned materials.
7. Audio Control: Keep your microphone muted unless you are speaking or asking a question.

Mode of Assessment & Grading

Assessment Mode & Elements

ABA Standard 314. Assessment of Student Learning: Summative assessment.

Each student's grade will be entirely dependent upon open-book final examination at the end of the course. The format and content will be discussed in class.

The exam date and time will be based on the Law Center's official examination schedule.

Grade Adjustment for Class Participation

Class participation is expected, as it fosters a more thorough and applied understanding of the material. While preparation and participation enhance learning, truly exceptional participation may also positively impact your final grade. In such cases, this may result in an increase of up to one-third of a letter grade (e.g., from a B to a B+ or a B+ to an A-).

Reading and Assignments through the Semester

Below are the tentative reading assignments for the course. The table will be updated with page numbers and problem set assignments before mid-January.

Please note that the dates are estimates and may be adjusted as needed. We may spend more or less time on any particular section of the material depending on how our discussions progress in class. My goal is to cover all assigned material without rushing or lingering unnecessarily, and I'll do my best to maintain that balance.

To help keep you informed, I'll send weekly **announcements via Canvas** with updates on our progress and any adjustments to the readings for the following class.

Each assignment includes reading the relevant sections of the Internal Revenue Code and Treasury Regulations listed at the beginning of each section in the **Schwarz, Lathrope & Hellwig casebook**. You are also expected to work through the problems included in the book. We will review and discuss these problems in class as time permits. If we do not have time to address specific problems during class, I will coordinate a suitable way to share the solutions.

Week	Dates	Chapter(s)
Week 1	Jan. 20 & 22	1, start 2
Week 2	Jan. 27 & 29	2
Week 3	Feb. 3 & 5	3
Week 4	Feb. 10 & 12	4
Week 5	Feb. 17 & 19	4 & 5

Week 6	Feb. 24 & 26	5 & 6
Week 7	Mar. 3 & 5	7
Week 8	Mar. 10 & 12	7
—	Mar. 16–21	Spring Break – No Class
Week 9	Mar. 24 & 26	8 & 9
Week 10	Mar. 31 & Apr. 2	9 & 10
Week 11	Apr. 7 & 9	10
Week 12	Apr. 14 & 16	11
Week 13	Apr. 21 & 23	12 & 14
Week 14	Apr. 28 & 30	Catch-Up & Review Week

Syllabus Changes

Please note that I may need to make modifications to the course syllabus. Notice of such changes will be announced as quickly as possible **via Canvas announcements** to all enrolled students.

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 Work Product

General.

Generative artificial intelligence is a form of machine learning that creates new and original output based on the data it has been trained on or has access to, employing algorithms to generate content in response to prompts. Examples of the technology include what are known as generative “large language models” (LLMs). Two well-known LLM implementations are ChatGPT and Claude. LLM output can include text,

images, music, code, and more. This syllabus policy covers the textual output of generative LLMs (AI-Generated Work Product)—which can include computer code or programs and human-language content. Because AI-Generated Work Product can often mimic human intelligence, it could potentially be used as a substitute for a student’s own work product. Such use is potentially problematic to the extent that it becomes a substitute for internalized student understanding of the material or creates a dependency on AI-Generated Work Product, which may be strictly prohibited in settings that include the bar examination.

Prohibition.

Subject to the exceptions immediately below, your continuing enrollment in this course constitutes your pledge not to generate or to use any AI-Generated Work Product—whether from yourself or others—in relation to any assessment in this course. The term “assessment” means any graded or ungraded work product for this course that is submitted to the instructor, presented in a class session, or used in an oral or written graded assessment for this course.

For this course, this means that students are not allowed to use AI technology during the exam or during class sessions.

Exceptions.

The following AI-Generated Work Product uses are exceptions to the preceding prohibition. The exceptions’ intent is to allow the generation and use of AI-Generated Work Product for specific, narrowly defined activities related to this course.

- You may generate and use AI-Generated Work Product for class preparation (but, again, not *during* class), although you must disclose the full extent of that use if your instructor asks. You may generate and use AI-Generated Work Product for study supplements to aid with general understanding of course content. This could take different forms that include creating examples or explanations of a concept, generation of diagrams and flow charts, “gamification” of course content, flash cards for study, or sample questions and answers.
- You may generate and use AI-Generated Work Product for an outline that summarizes the course content.
- You may use AI-Generated Work Product to check your originally drafted text for misspellings, grammar and punctuation errors, strength and clarity of prose, verbosity, effective transitional language and thesis sentences, word choice, excessive passive voice, and like things.
- You may use AI-Generated Work Product for the purpose of language translation.

Even in such narrowly defined cases, it is to essential to critically evaluate and verify the accuracy of the output of AI technology.

Use of Computers and Electronics

Out of respect for other students and the class environment, during class sessions computers are to be used only for note taking purposes or reviewing notes you prepared for engaging in class discussion before the lecture. This prohibits computer use, smart phone use, and similar devices for Internet surfing, chat rooms, e-mail, or other uses not related to note taking for class. Violations of this policy may be treated as either a lack of preparation, a constructive lack of attendance, or, in appropriate circumstances, as a disruption of the class.

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.

If lecture recordings are made available by the instructor, please keep the following in mind: Viewing recorded lectures is not a substitute for meeting the course's attendance requirement. You are required to attend classes in accordance with UH Law Center policy (see above) and to be prepared for class. Recordings are intended to support your learning — for example, by allowing you to engage more fully in class discussion without worrying about taking exhaustive notes, or by enabling you to revisit sections you may have missed or not fully understood. However, if you find yourself regularly rewatching lectures to grasp the material, you may find it more beneficial to instead attend office hours, where we can work through any questions or areas of confusion more effectively.

Reasonable Academic Adjustments and 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 emailing jdcenter@Central.UH.EDU.

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.

The Center for Student Advocacy and Community (CSAC) is where you can go if you need help but don't know where to start. CSAC is a "home away from home" and serves as a resource hub to help you get the resources needed to support academic and personal success. Through our Cougar Cupboard, all students can get up to 30 lbs of FREE groceries a week. Additionally, we provide 1:1 appointments to get you connected to on- and off-campus resources related to essential needs, safety and advocacy, and more. The Cougar Closet is a registered student organization advised by our office and offers free clothes to students so that all Coogs can feel good in their fit. We also host a series of cultural and community-based events that fosters social connection and helps the cougar community come closer together. Visit the CSAC homepage or follow us on Instagram: [@uh_CSAC](https://www.instagram.com/uh_CSAC) and [@uhcupbrd](https://www.instagram.com/uhcupbrd). YOU belong here.

Resources for Mental Health, Wellness, and Safety

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, 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.

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.

Title IX/Sexual Misconduct

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/>.

Women and Gender Resource Center

The mission of the WGRC is to advance the University of Houston and promote the success of all students, faculty, and staff through educating, empowering, and supporting the UH community. The WGRC suite is open to you. Stop by the office for a study space, to take a break, grab a snack, or check out one of the WGRC programs or resources. Stop by Student Center South room B12 (Basement floor near Starbucks and down the hall from Creation Station) from 9 am to 5 pm Monday through Friday.

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/>.

IT-Related Items

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.

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.