

The Essentials of Partnership Taxation for the Business Advisor and General Practitioner (Audio)

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Fundamental Concept 2: Flexibility in Economic Sharing

- Maximum flexibility in structuring economics between partners

	A	B
1. Proportionate/ "straight up"	50% of income and losses	50% of income and losses
2. Preferred Return	10% of capital + 5% upside	95% upside
3. Tranches	1st \$20 of income 50% over \$40	2nd \$20 of income 50% over \$40
4. Flips	Yrs 1-3: 75% Yrs 4+: 25%	Yrs 1-3: 25% Yrs 4+: 75%
5. Special Allocations	95% of depreciation 50% of other items	5% of depreciation 50% of other items

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