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Repetti Co-Authors Partnership Income Taxation

5/26/05--Boston College Law School Professor James R. Repetti recently co-authored the latest edition of Partnership Income Taxation with Notre Dame professor Alan Gunn (Foundation Press).

The book creates an easy to understand introduction to an extremely complex body of law. "A "simplified" description of partnership taxation would be so inaccurate and misleading that it would become useless," said Repetti. "We've attempted to make the subject accessible not by paraphrasing the rules, but by including numerous illustrations that are as straightforward as possible."

The book is focused on simple partnerships holding few assets and engaging in routine transactions. It places the rules in context by pointing out the purposes of the statute and regulations and presenting background information about practical matters, such as how partnerships maintain capital accounts and how non-recourse financing works. Using many examples, it then shows the operation of the rules in everyday cases encountered by practitioners.

"Our goal has been to give students background material and illustrations so that they can begin to understand and work with a statute that was drafted for, and by, experienced practitioners," Repetti said.

Repetti has also just seen the release of the fifth edition of Introduction to United States International Taxation, which he co-authored with BC Law Professor Hugh Ault and former BC Law Professor Paul McDaniel (Aspen Publishers). The book includes all of the major administrative and legislative developments through 2004 and all of the 2004 Job Acts and their impact on US international tax rules. The fifth edition can contribute an international tax perspective to any general tax course.

Professor Repetti teaches many different courses in tax law at Boston College Law School. He has authored or co-authored a number of texts in addition to the two mentioned above, among them Federal Wealth Transfer Taxation and Problems in Federal Wealth Transfer Taxation.

Among his many professional and community activities, Professor Repetti has served as a consultant to the Internal Revenue Service, and has appeared as a commentator in publications such as the Christian Science Monitor, Forbes Magazine, the Wall Street Journal and Massachusetts Lawyer’s Weekly. He also recently organized and moderated a symposium at Boston College Law School entitled, "The State of the Federal Income Tax: Rates, Progressivity, and Budget Processes," articles from which were published in the Boston College Law Review.

Professor Repetti received his B.A. from Harvard University, and his MBA and J.D. degree from Boston College Law School.

More on Introduction to United States International Taxation