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KPMG report: Partnership disguised sale rules may be changing

The longevity of the most recent rules for the allocation of partnership liabilities and disguised sales is uncertain, but unless the rules are revoked, they restrict certain transactions involving partnerships.

Read a [December 2017 report](#) [PDF 100 KB] that explains the partnership disguised sale rules—both new and old—focusing on leveraged partnerships and preformation capital expenditures: *What's News in Tax: Partnership Disguised Sale Rules May Be Changing . . . Again*

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