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Bridge Player's Guide To Creating And Sustaining Great Partnerships  
By Lynn M. Bartz .pdf**

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The two most common are general and limited partnerships. . If your business will be owned and operated by several individuals, It's not necessary,

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they often are used as vehicles for raising capital. The limited partnership is a separate entity and files taxes as a separate entity.

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you and each of your partners pay tax on the share of net partnership income you each receive. A partnership is a relationship, not a separate legal entity.

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which certain limited partners relinquish their ability to manage the business in exchange for limited liability for the partnership's debts,

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reports guaranteed payments on Schedule E (Form 1040) as ordinary income, along with his distributive share of the partnership's other ordinary income.

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