



# Harrison Richards Analyzes the Taxation of Partnership Shares in Litigation for TaxNotes

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December 18, 2025

Today, TaxNotes published an article by Harrison Richards examining how federal tax law treats disputed partnership interests and their distributive shares, including the tax consequences of settlement payments and judgments in these disputes. Using an example of a rock band breaking up, Harrison's analysis highlights the unique interaction between subchapter K and general income tax accounting principles during partnership disputes.