

CHAPTER OVERVIEW

12: Partnerships—General Characteristics and Formation

Learning Objectives

After reading this chapter, you should understand the following:

- The importance of partnership and the present status of partnership law
- The extent to which a partnership is an entity
- The tests that determine whether a partnership exists
- Partnership by estoppel
- Partnership formation

[12.1: Introduction to Partnerships and Entity Theory](#)

[12.2: Partnership Formation](#)

[12.3: Cases](#)

[12.4: Summary and Exercises](#)

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