
Qualified Small Business Stock:

The Quest for Quantum Exclusions (Queries, Qualms, Qualifications & QOZ)

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Qualified Small Business Stock: Good, Bad, Ugly?

QUINTESSENTIALLY COMPELLING

- ✓ 100% Capital Gain Exclusion
- ✓ Rollover Taxable Gains
- ✓ Multiply (Stack & Pack) Exclusion

QUASHING QUALIFICATIONS

- ❖ C Corporation
- ❖ 5-Year Holding Period
- ❖ Applies to Stock Sale (Not Assets)

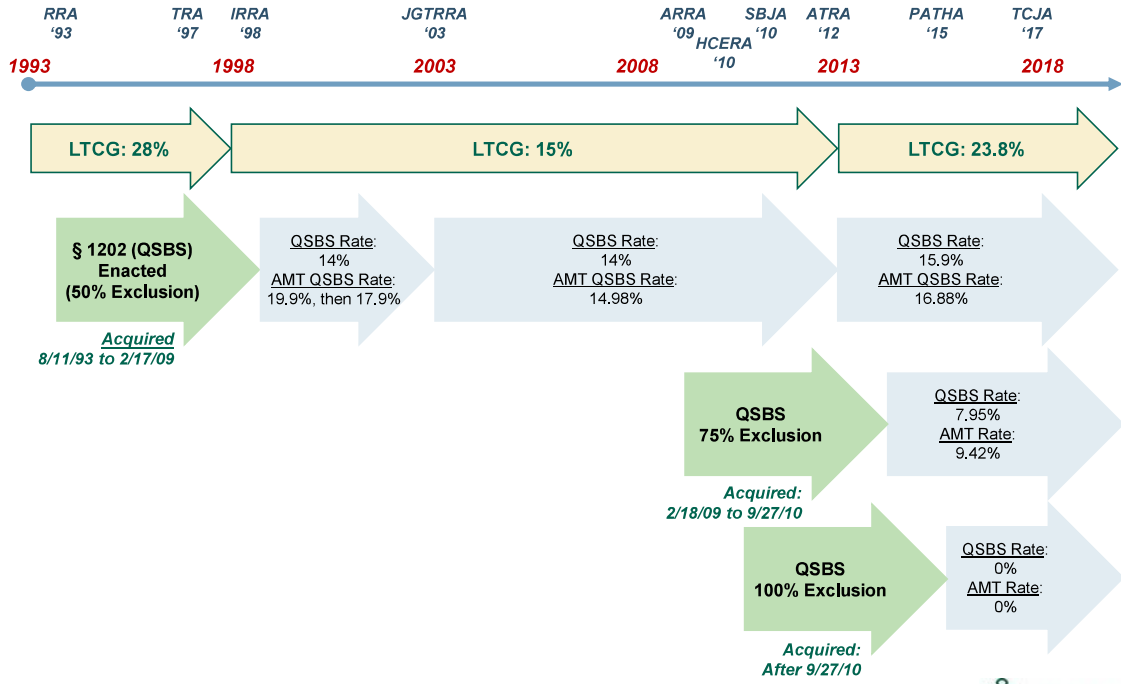
QUARRELSOME QUAGMIRE

- Quixotic Definitions
- Quirky Qualifications
- Quibbling IRS Guidance

1



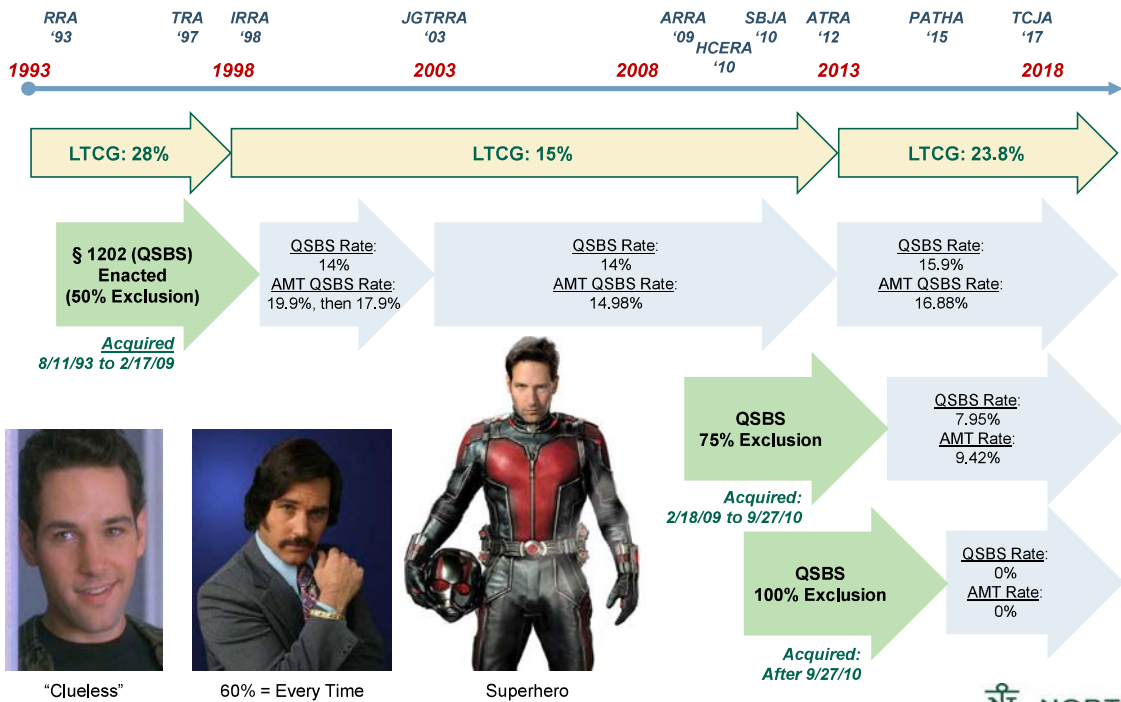
QSBS: 25 Years to Mature



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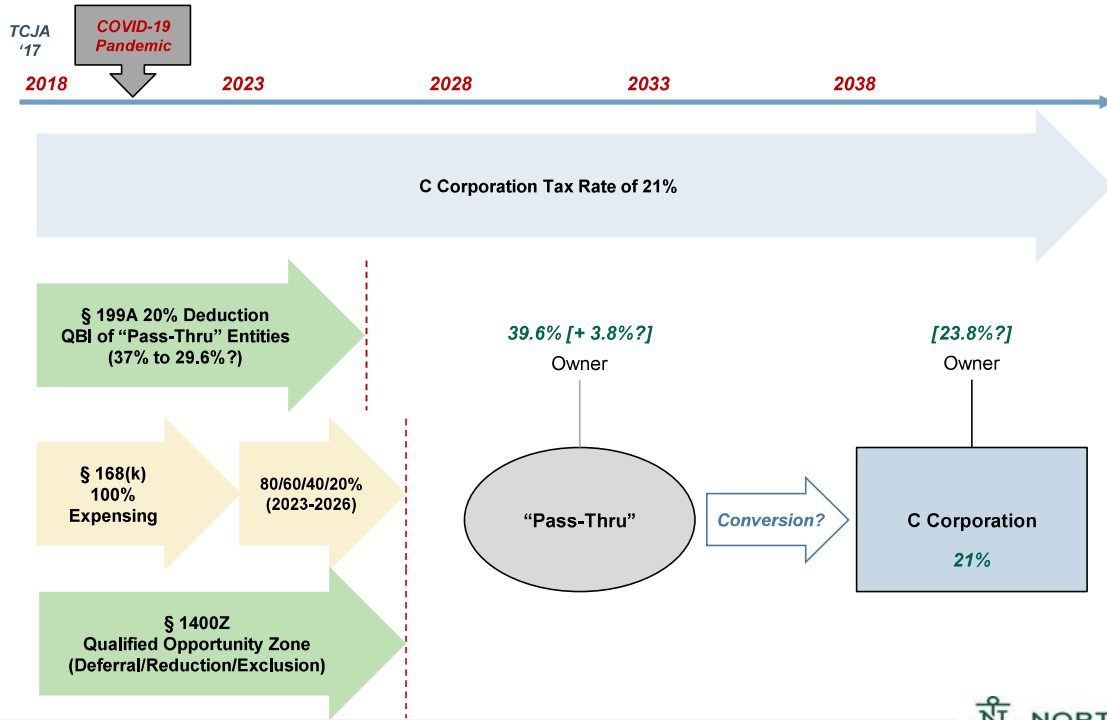
QSBS: 25 Years to Mature



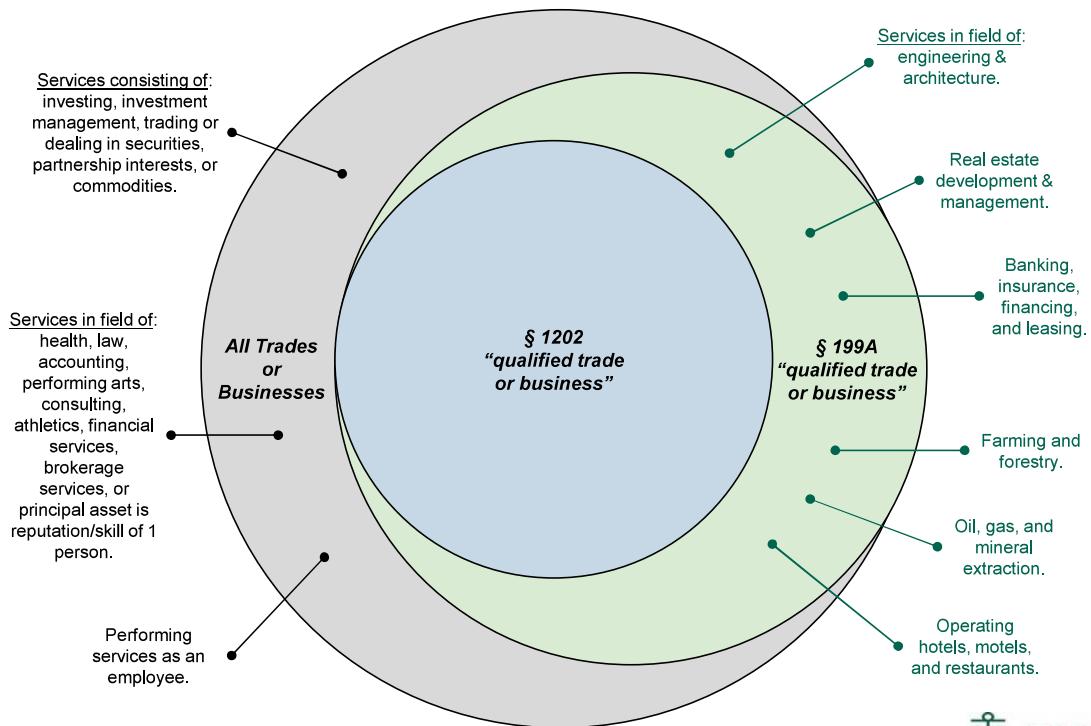
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QSBS: 25 Years to Mature (TCJA Creates Path to QSBS)



"Qualified Trade or Business" Overlap



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Also available as part of the eCourse

[QSBS: Quest for Quantum Exclusions \(Queries, Qualms, Qualifications & QOZ\)](#)

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"QSBS: Quest for Quantum Exclusions (Queries, Qualms, Qualifications & QOZ)"