

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)

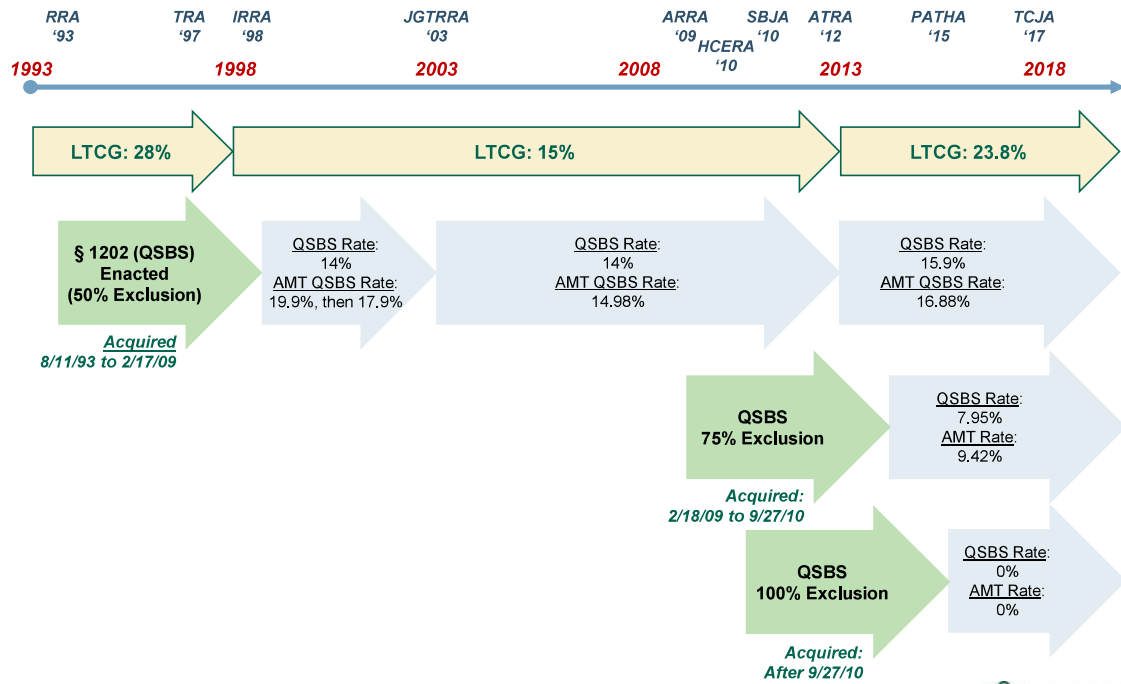
QUARRELSOME QUAGMIRE

- Quixotic Definitions
- Quirky Qualifications
- Quibbling IRS Guidance

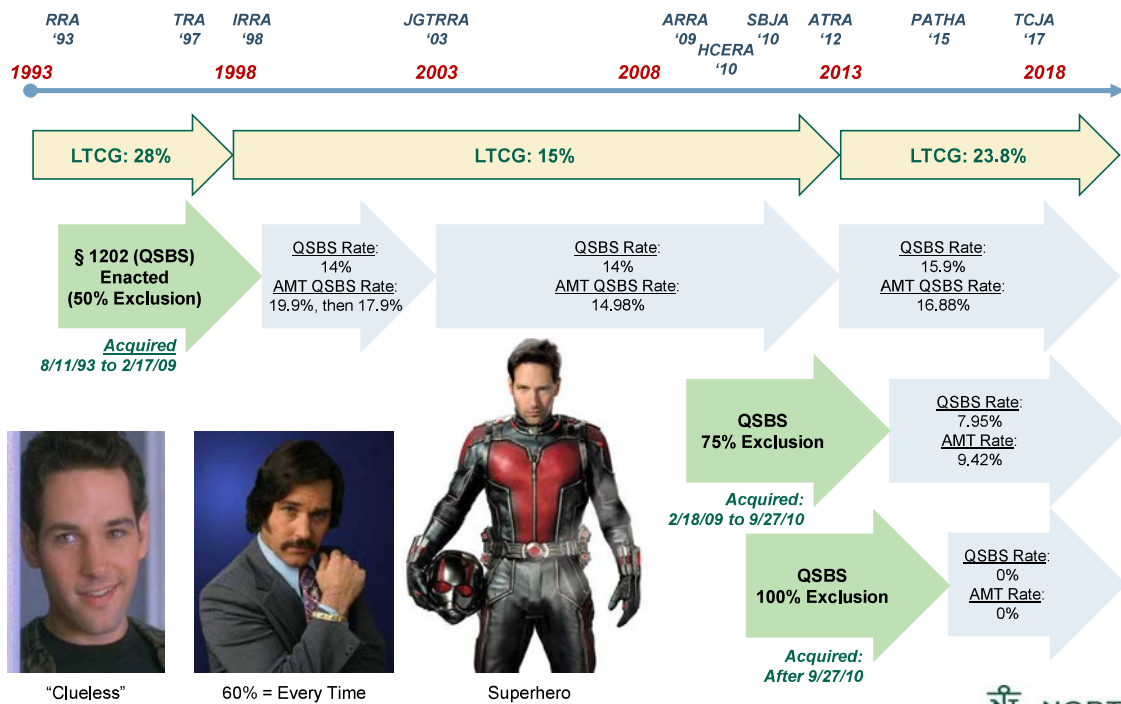
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QSBS: 25 Years to Mature

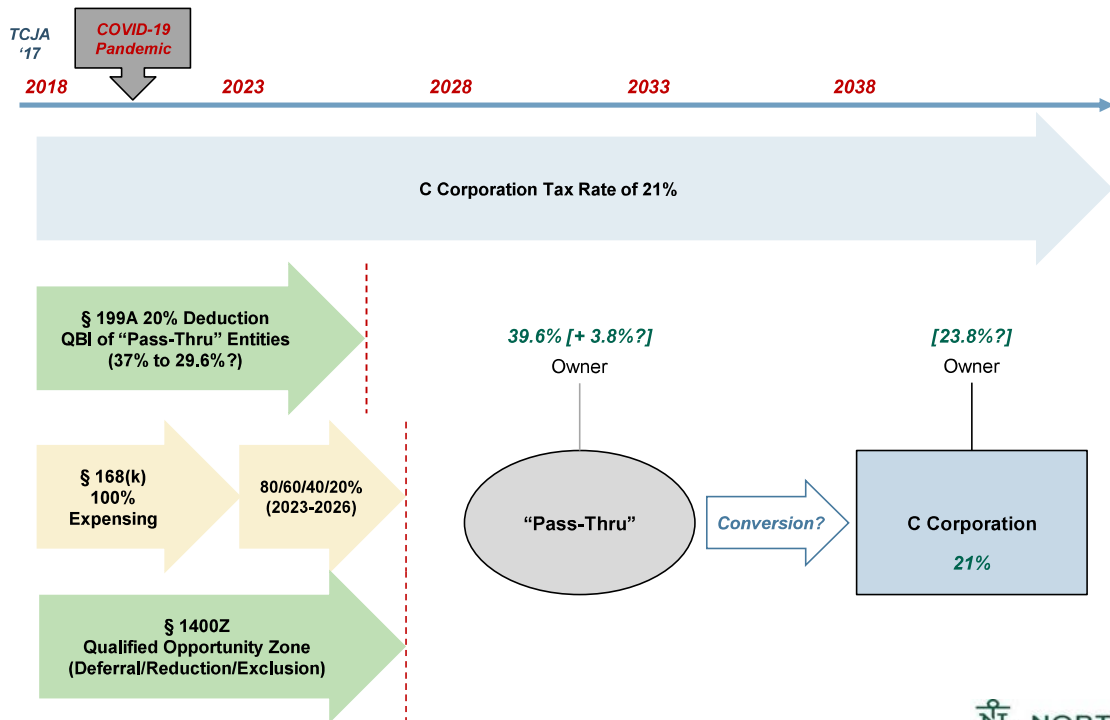


QSBS: 25 Years to Mature





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



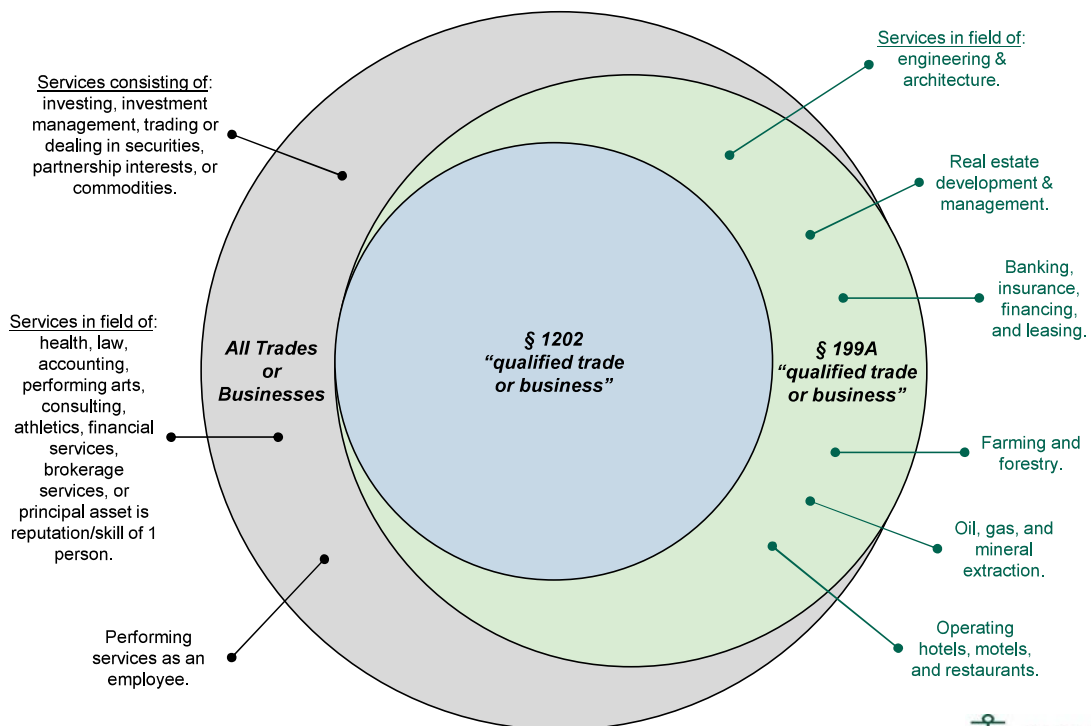
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"Qualified Trade or Business" Overlap



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

Also available as part of the eCourse

[2023 Taxation eConference: Day 1 - Focus on Business Planning](#)

First appeared as part of the conference materials for the

71st Annual Taxation Conference: Day 1 - Focus on Business Planning session

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