

Stacking The QSBS Exclusion: Opportunities and Caution for Estate Planners

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Few planning techniques combine entrepreneurial reward and tax efficiency like the Qualified Small Business Stock ("QSBS") exclusion under Internal Revenue Code §1202. The exclusion (enacted in 1993; expanded several times through 2015) allows noncorporate taxpayers to exclude capital gain from the sale of qualifying C-corporation stock held more than five years up to \$10 million or ten times the shareholder's adjusted basis in the stock, whichever is greater.

To read the full article now and discover how to maximize your tax advantages while safeguarding your legacy, [click here](#).

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