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Qualified Small-Business Stock: The New Frontier

DATE

October 7, 2021
2 p.m.-3 p.m. (Eastern)

SPEAKERS



**James R.
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Partner



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Although it has been a part of the U.S. Tax Code since 1993, Internal Revenue Code Section 1202 has received relatively little attention among taxpayers and their financial advisers. In the right circumstances, the benefits of Section 1202 can be substantial: the exclusion from taxation of a substantial part, or even all, of the taxable gain that would otherwise be recognized on the sale of a business.

This presentation, co-hosted by RSM US and Barnes & Thornburg, which is intended for business owners, family offices, and their advisers, will examine the requirements to qualify for the Section 1202 exclusion, with a focus on planning in advance of a transaction in order to maximize benefit to the selling shareholders. We will focus on:

- Choice of entity at formation
- The possibility of a change in entity in order to qualify

- Structuring ownership of the company in order best to maximize the benefit of an eventual sale of the company
- What potential tax increases mean for the Section 1202 exclusion

Questions? [Email Lindsay Hulliberger](#) or call 312-214-5661.