

My Account (/openid-connect/sams-sigma/login-redirect?prompt=login&openid_connect_destination=/content/ijjpriveq/23/1/10&custom_message=You%27ll%20need

Find topics, articles or authors...

Oops, something went wrong. Check your browser's developer console for more details.

Private Equity and Qualified Small Business Stock: *Tax Implications of Various Holding Company Structures for Control Investments*

Michael P. Spiro

The Journal of Private Equity Winter 2019, 23 (1) 10 - 29
 DOI: 10.3905/jpe.2019.1.099

- Download PDF
- Add to Favorites
- Share
- Labels
- Cite
- Alerts



The Journal of Private Equity Vol 23 Issue 1
 (/content/ijjpriveq/23/1)
 Volume 23, Issue 1
 Winter 2019 (/content/ijjpriveq/23/1)
[Download issue PDF](#)

(/content/ijjpriveq/23/1)

Log in (/openid-connect/sams-sigma/login-redirect?prompt=login&openid_connect_destination=/content/ijjpriveq/23/1/10) to access this content or [Request a Demo \(/Request-Demo\)](#)



Log in (/openid-connect/sams-sigma/login-redirect?prompt=login&openid_connect_destination=/content/ijjpriveq/23/1/10)

[Request a Demo \(/Request-Demo\)](#)

Find topics, articles or authors...

Focus (/highwire_display/entity_view/node/460116/content_tabs)

- Article
- Authors

Download PDF

Add to Favorites

Share

Labels

Cite

Alerts

Previous (<https://www.Pm-Research.Com/Content/Ijpriveq/23/1/1>)

Next

Back to top 

Related Topics

Portfolio Management in Theory and Practice

Portfolio Construction

Regulation, Taxation, Governance, and Compliance

Asset Classes

Alternative Investments

Private Equity



LOCATIONS

New York

41 Madison Avenue
20th Floor
New York, NY 10010
646 931 9045

London

One London Wall
London, EC2Y 5EA
0207 139 1600

Hong Kong

21/F Cityplaza Three,
14 Taikoo Wan Road,
Taikoo

EXPLORE OUR RESEARCH

By Topic

[Portfolio Management in Theory and Practice](#) (/topic/portfolio-management-theory-and-practice)

[Quantitative Finance](#) (/topic/quantitative-finance)

[Economics and Financial History](#) (/topic/economics-and-financial-history)

[Risk Management in Theory and Practice](#) (/topic/risk-management-theory-and-practice)

[Asset Classes](#) (/topic/asset-classes)

[Regulation, Taxation, Governance, and Compliance](#) (/topic/regulation-taxation-governance-and-compliance)

By Journal

[Portfolio Management](#) (/content/ijjportgmt)

[Financial Data Science](#) (/content/ijjfds)

[Impact & ESG Investing](#) (/content/pmriesg)

[Fixed Income](#) (/content/ijjfixinc)

[Investing](#) (/content/ijjinvest)

[Derivatives](#) (/content/ijjderiv)

[Alternative Investments](#) (/content/ijjaltinv)

[Retirement](#) (/content/ijjretire)

[Wealth Management](#) (/content/ijjwealthgmt)

[Beta Investment Strategies](#) (/content/ijjindinv)

[Structured Finance](#) (/content/ijjstrfin)

[Trading](#) (/content/ijjtrade)

[Private Equity](#) (/content/ijjpriveq)

[Practical Applications](#) (/pa-reports)

[Cookies](https://www.pageantmedia.com/cookies/)

[Code of ethics](/code-of-ethics)

[Terms & conditions](https://www.pageantmedia.com/terms/)

[Privacy policy](https://withintelligence.com/privacy/)