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Abstract


After a short analysis of policy considerations regarding qualified small business stock (QSBS), this article explains the general requirements to obtain the gain exclusion provided under IRC §1202. The article also considers the related tax deferral provisions for QSBS contained in IRC §1045. Finally, the article provides a comprehensive review of the (concededly small) universe of case law and administrative guidance from the Internal Revenue Service on QSBS.

Keywords: qualified small business stock, IRC section 1202

JEL Classification: k34

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