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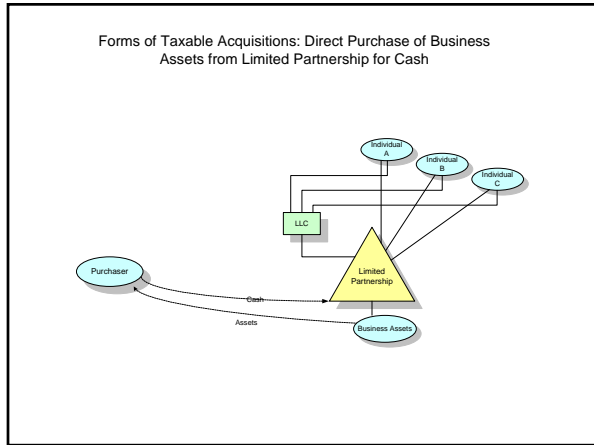
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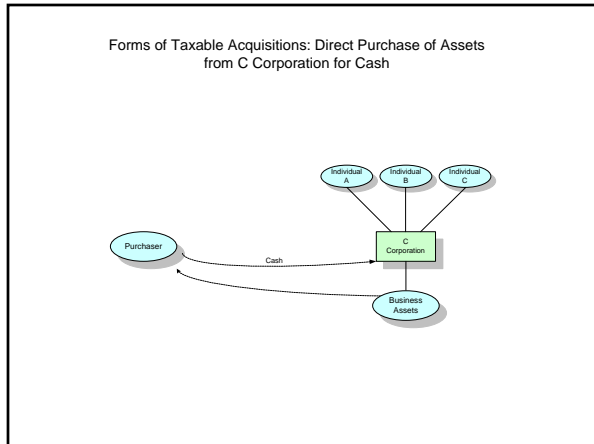
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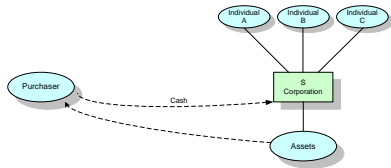
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Forms of Taxable Acquisitions: Direct Purchase of Assets from S Corporation for Cash




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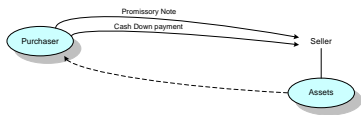


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Forms of Taxable Acquisitions: Direct Purchase of Assets for Cash and Note




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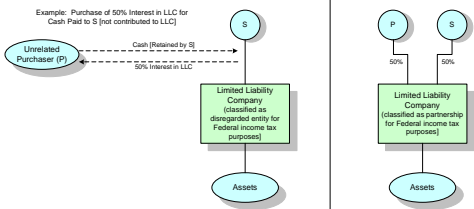


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Forms of Taxable Acquisitions: Acquisition of Interest in Single-Member Limited Liability Company for Cash; Cash is Retained by Seller and is not contributed to the LLC




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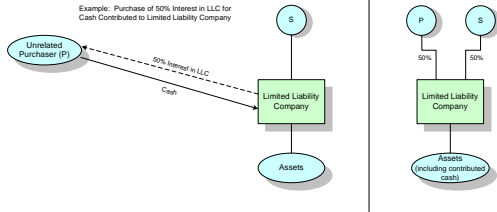


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Compare: Acquisition of Interest in Single-Member Limited Liability Company for Cash Contributed to Company




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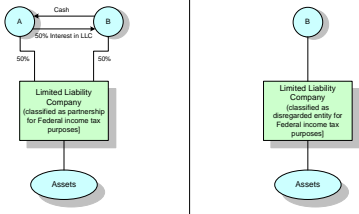
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Forms of Taxable Acquisitions: 50% Co-Owner's Acquisition of Other Co-Owner's Interest in Limited Liability Company




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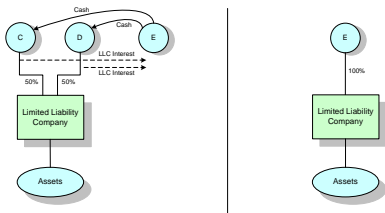
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Forms of Taxable Acquisitions: 100% of Interests in Multi-Member Limited Liability Company by Unrelated Person




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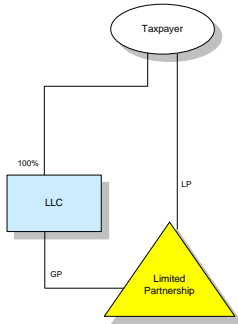
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ONE PERSON PARTNERSHIP – REV. RUL. 2004-77




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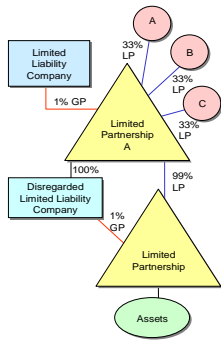
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DISREGARDED PARTNERSHIP STRUCTURE




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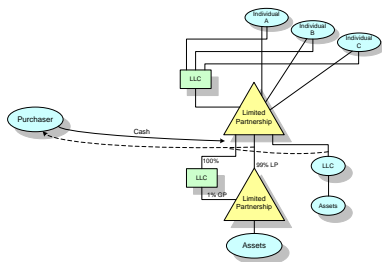
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Forms of Taxable Acquisitions: Acquisition of Interest in Disregarded Entity with Assets for Cash from Multiple – Member Limited Partnership




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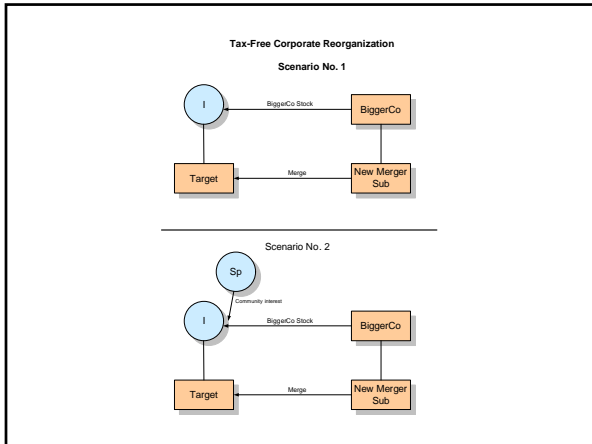
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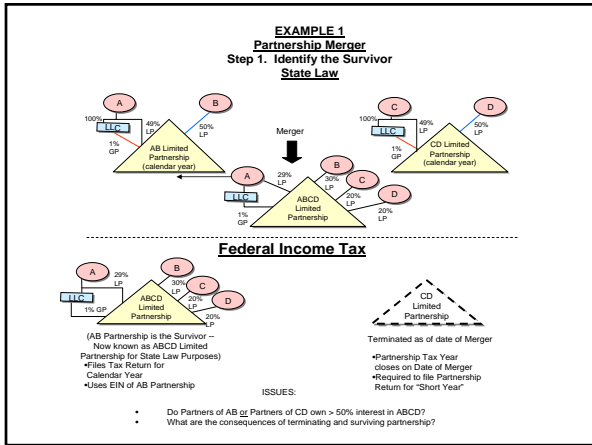
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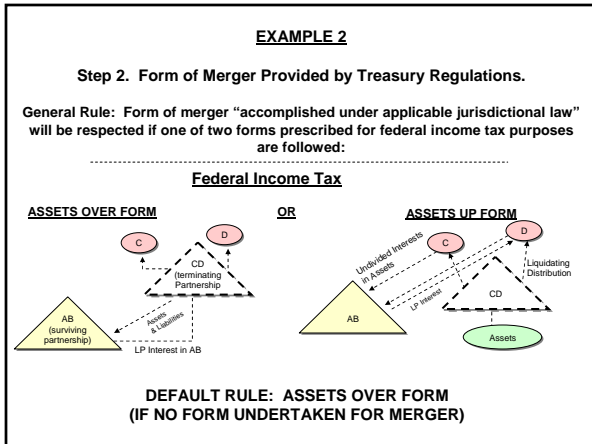
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