



proposed irs regulations could end most valuation discounts for family entities

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On August 2, 2016, the Treasury Department issued proposed regulations under Section 2704 of the Internal Revenue Code. The proposed regulations, if adopted in their current form, essentially will eliminate all minority discounts or lack of control discounts and lack of marketability discounts for transfers between family members of interests in family-controlled businesses.

The proposed regulations accomplish this result in complex ways. Our MSK Client Alert gives some points to consider as you decide whether to act quickly.

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