

## Publication

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### Techniques for Preserving Qualified Small Business Stock Benefits for Early-Stage Investments

NGE attorneys Michael Gray, Jeffrey Shamberg and Eric McLimore recently co-authored the article "Techniques for Preserving Qualified Small Business Stock Benefits for Early-Stage Investments," published in the Private Equity Law Report. The authors were assisted in this article by NGE attorneys Joshua Klein, Cristina DeMento and Scott Bakal.

In the article, Michael, Jeffrey and Eric discuss how entrepreneurs and investors, working with early-stage businesses, are seeing the potential tax advantages of holding Qualified Small Business Stock (QSBS). In part one, they discuss some techniques for converting certain existing businesses operated through non-qualifying "flow-through" or "pass-through" entities into qualified small businesses. In the second part, the authors address how fund investments, Simple Agreements for Future Equity and convertible instruments can receive and preserve QSBS status.

Click the following links to read Part One and Part Two of the article series.

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