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Lo and behold, it's alive and kicking again. A business transfer tax could serve several purposes, including a whole new look of tax reform, relief from income taxation, help with the wade deficit, reduction of the budget deficit and as an alternative to the minimum tax-which is exactly why it is getting attention.

The Uses of a Business Transfer Tax | Tax Foundation

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Transfer of Business - Revenue

An expired Local Business Tax Receipt cannot be transferred. Sale of Business Local Business Tax Receipts may be transferred to a new owner when there is a bona fide sale of the business (show bill of sale), payment of the transfer fee and surrender of the current original receipt. New Business Location

Transfers of Local Business Tax Receipts | Constitutional ...

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A transfer tax is a tax on the passing of title to property from one person (or entity) to another.. In a narrow legal sense, a transfer tax is essentially a transaction fee imposed on the transfer of title to property from one entity to another.

Transfer tax - Wikipedia

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Business Taxes | Internal Revenue Service

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unified transfer tax credit. For 2009, this credit exempts a tax base of \$3.5 million. The amount of the credit for 2009 is \$1,455,800. 4. State inheritance taxes are based on the heir's relationship to the decedent. E. Gift Taxes: Imposed on the right to transfer property during the owner's lifetime. A few states impose gift taxes. 1.

CHAPTER 1 Introduction to Taxation - Cengage

Transfer of a business to a Company (incorporation) – the tax issues Introduction Incorporation, or the transfer of a business to a Company, involves the transfer of an existing business to a new or existing company. This will generally take place at market value (though if a trading business one ...

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Tax Aspects of Selling Your Business - bizfilings.com

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