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Vincent Aiello Explains Utilizing Trusts for Qualified Small Business Stock in Practical Guidance

Spencer Fane attorney Vincent Aiello recently authored an article published by *Practical Guidance*, a LexisNexis publication, in which he discusses the utilization of I.R.C. Section 1202 to hold and sell qualified small business stock (QSBS) via trusts.

In the piece, Using Trusts to Hold and Sell Qualified Small Business Stock, Vincent discusses important aspects of Section 1202, multiplying QSBS exclusions, and grantor trust transfers. He also provides example scenarios centered on Section 1202's exclusion benefits.

"The QSBS exemption can provide exceptional tax savings," Vincent said. "On the other hand, Section 1202 presents unusual challenges absent proper planning … this article provides a starting point to assess the viability of utilizing Section 1202."

At Spencer Fane, Vincent helps business owners solve legal problems to secure revenue flow and reduce business risks. He frequently advises individuals and businesses on complex commercial, bankruptcy, fiduciary, and trust litigation.

Read the full article here. Please note, a LexisNexis subscription is required.