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Tax Court: No Current Deductions Before Business Commences



Current deductions are not allowed for most expenses incurred while a business is still in the start-up phase. For tax purposes, the business must be functioning at the time the expenses are incurred. In a recent Tax Court case, a taxpayer learned this important point the hard way. This article explains the tax rules for start-up companies, as well as the details of the case.

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Keep the Long-Term in Mind When Instituting Changes



Planning an expansion, merger or acquisition, or a new way to boost profits? Change can bring upheaval to a family business so you need to keep the process under control. Click "Full Article" for a checklist of essential questions to answer to help ensure your growth strategy succeeds

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