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## Michael Spiro Authors Article "Tax-Deferred Management Rollovers in Acquisitions of Pass-Through Entities"

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Michael Spiro details a plethora of tax considerations affects the analysis and structuring of acquisitions of S corporations, LLCs, and limited partnerships. His article offers a description and comparison of various structures of such transactions, and offers techniques for addressing common concerns and issues so as to maximize tax efficiency and achieve the tax goals of each of the parties.