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trust (CRT), where the stock can be sold on a tax-free basis.

In addition to avoiding gain recognition, a charitable income tax deduction is available based on the full fair market value of the contributed shares. It is imperative, however, that at the time of the contribution, the inversion transaction is not at the point where the charity receiving the stock is under a legal obligation to surrender the stock. Otherwise, the anticipatory assignment of income doctrine will be applied, so that the donor will be taxed on the transaction, despite donating the shares to charity. To avoid this result, it is best to make the donation of stock before shareholder approval of the inversion occurs.

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please note

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