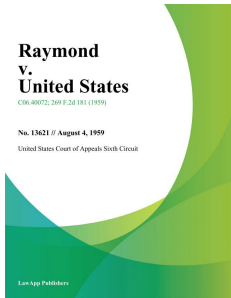


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## RAYMOND V UNITED STATES EBOOKS 2019



Author: United States Court Of Appeals Sixth Circuit

Realese Date: Lanzamiento previsto: @@expectedReleaseDate@@

The question involved upon this appeal is whether the appellants, husband and wife, the sole stockholders in a corporation which was liquidated in 1952, may revoke their election to be taxed under the provisions of Section 112(b)(7) of the Internal Revenue Code of 1939, 26 U.S.C.A. Å§ 112(b)(7).

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