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May the IRS rely on the state less doctrine of successor fairfilly to collect a corporation's or LLC's federal his lightly from its successor in intense?

#### CONCLUSION

Yes. A feeterst has hability assent by a corporation of LLC may be oblinched from its successor or interest if the successor corporation or LLC is table under the retexant state has

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**SA Adler** 

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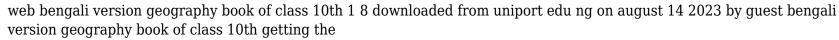
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