



**Northeast
Dental
Counseling, Ltd.**
Arthur B. Gordon

*It's never
too early
to plan
intelligently
for your
future*

Description	Tax Effects to Seller
Accounts Receivable	Ordinary Income
Supplies/Instruments	Ordinary Income
Office/Dental Equipment and Furniture	Ordinary Income to Extent Allocation Exceeds Tax Basis
Leasehold Improvements	Ordinary Income (Generally)
Goodwill	Capital Gain
Patient Files, Records and contracts	Capital Gain
Consulting Agreement	Ordinary Income
Deferred Compensation	Ordinary Income
Covenant Not to Compete	Ordinary Income/Capital Gain
Stock	Capital Gain

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