

535.0073.300

Memorandum

To: Mr. Glenn Bystrom

Date: July 10, 1996

From: Gary Jugum

Subject: Non-Attorney Opinions

I have reviewed Doug Carroll's memorandum of October 4, 1989 to Regulation 1702 file.

We are in agreement with his conclusion, as follows:

Successor's Liability. A question was asked whether a spouse, who is bequeathed his/her spouse's business as a result of the spouse's death, is a successor under Section 6811.

The answer is no. A spouse is not a purchaser of a business when the business is bequeathed to the spouse by the owner. The estate of the deceased is liable for debts of the deceased. 10/4/89.

Gary Jugum

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Memorandum

To: Reg. 1702 File

Date: October 4, 1989

From: Doug Carroll

Subject: Successor Liability

Question: Is a spouse who is bequeathed his/her spouse's business as a result of the spouse's death a successor?

Answer: No. Not a purchaser of a business when business bequeathed to spouse by owner.

Estate of deceased is liable for debts of the deceased.

Answered by: Gordon Adelman. Adelman states this response per Herb Cohen who has held several hearings on this same issue.

cc: R. Garcia
G. Kelly
Branch Sups.

DRC:de:DC10389