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Organization:

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Comments: randchildren as well as children can run up to 50% of the older generation's term permitted numbers. After the permit is waived to children or grandchildren, the other generation can continue to run up to 50% of that generation's numbers as they phase out of the family operation. This is intended to help in succession planning and transitions in family operations.

Expanded discussion on entities eligible to hold permits with such examples as limited liability companies, family limited partnerships, etc. aimed at enhancing available options for estate planning.