

## When It Looks Too Good to be True...Rollovers as Business Start-Ups (ROBS)

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*From Texas Tax Lawyer, Vol. 38, No. 1, State Bar of Texas Tax Section, October 13, 2010.* ¶ This article focuses on the tax issues that the IRS has identified in "Rollovers as Business Start-ups" (ROBS) arrangements, the consequences of a ROBS transaction that does not comply with applicable tax law, and ¶¶ for those who choose to proceed with a ROBS transaction ¶¶ steps that may reduce the risk of adverse tax consequences. ¶ **To read the article, click [here](#).**