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The buy-sell agreement sets forth how the value of a transferring owner's interests are to be determined. In some situations, the buy-sell agreement simply may provide that an appraisal of the interests will be done at the time in question. In other cases, a valuation formula may be specified.

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A buy and sell agreement is a legally binding contract that stipulates how a partner's share of a business may be reassigned if that partner dies or otherwise leaves the business. Most often, the...

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