



Transforming Tax Research Together

Blue J is the preferred partner solution of CPA.com for tax research. Powered by generative AI, Blue J instantly delivers verifiable answers to even the most complex tax questions. As AI continues to reshape the accounting profession, Blue J and CPA.com remain committed to supporting accountants with innovative technology and extensive educational resources. Together, we're transforming tax research, giving firms the AI advantage they need to stay ahead of the competition.

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Tax Research Your Team Will Actually Want to Use

Ask questions conversationally

Generating an answer in BlueJ is as easy as consulting with a colleague. Our intuitive user experience makes it easy for tax experts to get up and running, no lengthy training sessions required.

Generate comprehensive answers, instantly

Blue J combines the latest in AI with an expertly-curated content library that contains only the most trusted tax sources to deliver reliable answers to even your toughest tax questions.



Can a healthcare company qualify for QSBS?



Yes, a healthcare company can qualify for QSBS (Qualified Small Business Stock) under certain conditions. The key factor is whether the company is engaged in a "qualified trade or business" as defined under §1202(e)(3) of the Internal Revenue Code ...

STATUTE

§ 1202. Partial Exclusion for Gain from Certain Small Business Stock

ADMIN

PLR 202418001

COMMENTARY

Practice Articles: New Guidance on Qualified Business Stock...



Know exactly where your answers came from

Every answer you generate comes complete with inline citations and detailed source lists that you can explore, so you'll know how we arrived at your answer.



Go from research to client-ready in minutes

Answer client questions faster than ever before. With Blue J, you can turn tax answers into client-facing memos, emails, and presentation outlines with one click.



Turn this into an email I can send to my client



Subject: Qualification of Healthcare Company for QSBS

Dear [Client's Name],

I hope this email finds you well. I wanted to provide you with some detailed information regarding whether a healthcare company can qualify for Qualified Small Business Stock (QSBS) under §1202 of the Internal Revenue Code.

Qualification Criteria for QSBS

1. Qualified Trade or Business Requirement:

- **Definition:** A "qualified trade or business" excludes any trade or business involving the performance of services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any trade or business where the principal asset is the reputation or skill of one or more of its employees ...

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What Blue J Customers Are Saying

"We're incorporating Blue J to ensure our people are well-equipped with a research tool that delivers on both ease of use and quality of deliverable. It will save us a lot of time as a starting point, so we can focus our efforts on the analysis. Ultimately, it helps us get to the right answer, faster."

Darin K. Seal,
Partner-in-Charge of the Tax Department, HMV CPAs



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