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value) to its sole shareholder, Ellie. The property is subject to a liability of \$200,000, which ...

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Co-founded HomeWork Solutions in 1993 to provide payroll and tax services to families employing household workers. Kathy has extensive experience preparing 'nanny tax' payroll taxes. She is the author of numerous articles on this topic and has been featured in the Wall Street Journal, Kiplinger's Personal Finance,

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and the Congressional Quarterly. She also consulted with Senate staffers in the drafting of the 1994 Nanny Tax Law.

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