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SHAREHOLDERS LOAN AGREEMENT”

30 2023 16.

20. 6% )

“Occurrence of Event of Default”

Dixie Diaries Corp v Commisioner

Dixie Diaries Corp v Commisioner

Commisioner

21.

Dixie Diaries Corp v Commisioner

“each factor is not equally significant, and that no single factor is determinative.”

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“Due to the myriad factual circumstances under which debt-equity questions can arise, all of the factors are not relevant to each case”

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