

The ABCs of Tax-Free Reorganizations

Objective: Corporations may grow by engaging in a merger or an acquisition. This course will explore both the benefits and drawbacks of an “A”, “B”, and “C” tax-free reorganization.

What you will learn:

- The different types of tax-free reorganizations
- The statutory and judicial requirements that must be met to qualify for each type
- When a tax-free reorganization can be taxable in part
- The benefits and drawbacks of each type of reorganization
- When the IRS may challenge tax-free treatment
- Lessons to be learned from court cases and IRS rulings
- Effect of a reorganization on the tax status and tax attributes of each corporation
- How the rules affect S corporations
- Practical considerations

CPE: 4 hours

Level: Overview

Category: Tax

Prerequisites: None but this course compliments **Corporate Separations**.

Instructor: Dennis J. Gerschick