

# *Corporate Taxation - Advanced Issues* ©

**Objective:** This course will explore more advanced tax issues affecting C corporations, and will explain the different methods that can be used to divide them. It will also cover the personal holding company, and accumulated earnings tax rules.

## **Learning objectives:**

- Explain the differences between a “split-off”, “split-up” and a “spin-off”
- Summarize the benefits and draw-backs of each type of corporate separation
- Describe the business reasons for engaging in a corporate separation
- Explain the technical requirements of Code Sections 355 & a D reorganization
- Explore the rules governing a redemption through the use of related corporations
- Review the rules governing personal holding companies
- Describe the rules concerning the accumulated earnings tax
- Highlight any current “hot topics”

**CPE:** 4 hours

**Level:** Intermediate – Advanced

**Category:** Tax

**Prerequisites:** None, but this course could be combined with another **Advanced Issues** course or **Tax –Free Reorganizations**

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**Code:** CTAI