

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.

Learning objectives:

- List the different types of tax-free reorganizations
- Explain the statutory and judicial requirements that must be met to qualify for each type
- Describe when a tax-free reorganization can be taxable in part
- Assess the benefits and drawbacks of each type of reorganization
- State when the IRS may challenge tax-free treatment
- Note the lessons to be learned from court cases and IRS rulings
- Explain the effect of a reorganization on the tax status and tax attributes of each corporation
- Note how the rules affect S corporations
- Explain the practical considerations

CPE: 4 hours

Level: Overview

Category: Tax

Prerequisites: None

Instructor: Dennis J. Gerschick

Code: ABCR