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~~Part I Section 351.-Transfer to Corporation Controlled by Transferor 26 CFR 1.351-1: Transfer to corporation controlled by transferor. Rev. Rul. 2003-51 ISSUE Whether a transfer of assets to a corporation (the "first corporation") in exchange for an amount of stock in the first corporation constituting control satisfies the control~~

Part I Section 351.-Transfer to Corporation Controlled by ...

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Part I Section 351 Transfer To Corporation Controlled By

IRC Section 351, a broad rule applying to corporations, generally defers from taxation any gain or loss incurred on property transferred to a corporation in exchange for stock. The requirements of IRC Section 351 are discussed below. Example: Eric decides to contribute his heavy machinery to a newly formed corporation.

IRC 351 Tax Deferral - The Business Professor

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I.R.C. § 351 (a) General Rule -. No gain or loss shall be recognized if property is transferred to a corporation by one or more persons solely in exchange for stock in such corporation and immediately after the exchange such person or persons are in control (as defined in section 368 (c)) of the corporation.

Sec. 351. Transfer to Corporation Controlled By Transferor

Part I Section 351.-Transfer to Corporation Controlled by I.R.C. § 351 (a) General Rule - No gain or loss shall be recognized if property is transferred to a corporation by one or

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Part I Section 351 Transfer To Corporation Controlled By

If the requirements of section 355 (or so much of section 356 as relates to section 355) are met with respect to a distribution described in paragraph (1), then, solely for purposes of determining the tax treatment of the transfers of property to the controlled corporation by the distributing corporation, the fact that the shareholders of the distributing corporation dispose of part or all of ...

26 U.S.C. Code § 351 - Transfer to corporation controlled by ...

26 U.S.C. § 351. Download PDF. Current through P.L. 116-91 (12/19/2019) Section 351 - Transfer to corporation controlled by transferor. (a) General rule. No gain or loss shall be recognized if property is transferred to a corporation by one or more persons solely in exchange for stock in such corporation and immediately after the exchange such person or persons are in control (as defined in section 368 (c)) of the corporation.

Section 351 - Transfer to corporation controlled by ...

whole or in part) to the transferor under this section, and (2) such exchange is not in pursuance of a plan of reorganization , section 311 shall apply to any transfer in such ex change b y the controlled corporation in the same manner as if such transfer were a distribution to which subpart A of part I applies. (g) N

26 U.S.C. Code § 351. Transfer to corporation controlled by ...

What is a Section 351(a) Tax-Free Exchange? Generally, transferring property into a corporation in exchange for its stock is a taxable event. The transaction is treated as if you sold property to the corporation in return for cash.

What is a Section 351(a) Tax-Free Exchange?

In the absence of Section 351, a person who transfers property to a corporation in exchange for a corporation's stock recognizes gain under Section 1001 equal to the difference between the fair market value of the stock received and the adjusted tax basis of the property transferred. Section 351(a) provides an exception to this general rule.

SECTION 351 TRANSACTIONS AND RELATED ISSUES

Abstract Section 351 (a) applies only if there is a transfer of property to a corporation in exchange for the transferee's stock or securities. I.e. "transfer" and "property" are critical requirements for qualifying under Section 351.

Domestic Section 351 Transfers of Intellectual Property ...

Section 351 (a) provides, in general, for the nonrecognition of gain or loss upon the transfer by one or more persons of property to a corporation solely in exchange for stock of such corporation if, immediately after the exchange, such person or persons are in control of the corporation to which the property was transferred.

26 CFR § 1.351-1 Transfer to corporation controlled by ...

General Rule Under Section 351 (a) No gain or loss shall be recognized if - 1 - Property is transferred to a corporation by one or more persons solely in exchange for stock in such corporation and 2 - Immediately after the exchange such person or persons are in control of the corporation (as defined in IRC Section 368 (c)).

What is a Section 351(a) Tax-Free Exchange? - VC Experts

Section 351.302 351.302 Transfer of employees. § 351.302 Transfer of employees.

Textbook on the US federal income taxation of corporations and shareholders with reference to case law.

" ... focuses on the transfer of a business for consideration contingent on the future performance of the business. Part II explores taxable sales, which generally are governed by the installment sale rules, unless the seller elects out of the installment method. If the seller elects out of the installment method, the sale is generally taxed as a closed transaction or, in rare cases, as an open transaction. Part III examines reorganizations and [section] 351 transactions where the primary consideration is buyer stock, but a portion of that stock is placed in escrow or is reserved for issuance until a later date. Part IV examines transfers of certain intangible property for consideration contingent on the future productivity of the transferred property, as well as [section] 367(d)(2) transactions. Part V examines the impact of contingent payments in the context of transfers of a business where a former owner is also an employee of the buyer, transfers of a business where a seller retains a contingent interest in the transferred property or receives a contingent proprietary interest in the buyer, and leases and licenses. Part V also addresses contingent value rights ("CVRs"). Finally, Part VI considers various reporting issues. In addition to providing an analysis of the law, this Portfolio contains numerous examples applying the law to specific fact patterns."

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