

## Part I Section 351 Transfer To Corporation Controlled By

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### Part I Section 351 Transfer

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 ...

Section 351. Transfer to corporation controlled by transferor ... date" in heading and in text provision that this section does not apply to a transfer of property to an investment company for provisions relating to treatment of a transfer of property to ... (and where the transfer is not part of a plan pursuant to which the transferor ...

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

such exchange is not in pursuance of a plan of reorganization, section 311 shall apply to any transfer in such exchange by the controlled corporation in the same manner as if such transfer were a distribution to which subpart A of part I applies. I.R.C. § 351 (g) Nonqualified Preferred Stock Not Treated As Stock-

### Sec. 351. Transfer To Corporation Controlled By Transferor

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### [PDF] Part I Section 351 Transfer To

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?

26 U.S. Code § 351. Transfer to corporation controlled by transferor. (a) 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.

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

Regulations most recently checked for updates: Apr 06, 2020 All Titles Title 5 Chapter I Part 351 Subpart C - Transfer of Function Collapse to view only § 351.302 - Transfer of employees. § 351.301 - Applicability.

### 5 CFR 351.302 - Transfer of employees.

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

Under Section 351(a), no gain or loss is recognized by a transferor of property to a corporation in exchange solely for common stock and certain types of preferred stock if the transferors are in control of the transferee corporation (within the meaning of Section 368(c)) immediately after the transfer.

### SECTION 351 TRANSACTIONS AND RELATED ISSUES

Sec. 351 allows a tax-free incorporation transfer if certain requirements are met, including that the property must be transferred to a corporation by one or more persons in exchange for stock in the corporation, and, immediately after the exchange, the transferor (s) is (are) in control (as defined in Sec. 368 (c)) of the corporation.

### Sec. 351 Control Requirement: Opportunities and Pitfalls

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 ...

Section 351 has long been one of the most used nomenclature provisions in the Code, shielding from gain recognition asset transfers to corporations where a controlling stock interest is taken back by the transferors.

### Dealing with Liabilities Excess of Basis Under Section 351 ...

many complicated corporate structures, the Section 351 transfers (sometimes there are several) are often given short shrift. It is common in transactions which are subject to an IRS advance ruling request not to bother with rulings on the Section 351 part of the transactions. That often occurs, for example,

### Thinking The Unthinkable: Recognizing Gain on 351 ...

Internal Revenue Code Section 351 Transfer to corporation controlled by transferor.

### Internal Revenue Code Section 351 - Bradford Tax Institute

in a Section 351 transaction generally is the same as the transferor's basis in the property or properties transferred to the corporation, reduced by (i) the amount of money received as boot, (ii) the amount of liabilities assumed by the transferee corporation, excluding any

### Opportunities and Pitfalls Under Sections 351 and 721

The transfer does not qualify under Section 351 because C's stock is not counted towards the control test; thus, A and B do not own the requisite 80% of the corporation.

### Tax Geek Tuesday: How To Form A Corporation Tax-Free

351.302 Transfer of employees. § 351.302 Transfer of employees. (a) Before a reduction in force is made in connection with the transfer of any or all

of the functions of a competitive area to another continuing competitive area, each competing employee in a position identified with the transferring function or functions shall be transferred to the continuing competitive area without any change in the tenure of his or her employment.

**5 CFR § 351.302 Transfer of employees - Code of Federal ...**

§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.

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