



Robert Wellen Speaks on Consolidated Return Corporate Acquisitions and Separations

ATTORNEYS

Robert H. Wellen

PRACTICE AREAS

Tax

October 1, 2010

Ivins partner Bob Wellen participated in a panel on "Acquisition and Separation Issues in Consolidation" at the American Law Institute-American Bar Association Course of Study on Consolidated Returns in Washington, D.C.

The panel discussed the new reporting requirements relating to uncertain tax positions, codification of the economic substance doctrine, other recent legislation and legislative proposals (including the amendment to section 304, proposed amendments to sections 356 and 361 and proposed legislation on "carried interests"), the regulations on acquisitive type-D reorganizations and section 108(i). These subjects are addressed in an extensive slide deck prepared by the panel.

In addition, an updated version of Bob's outline, "Contingent Purchase Price and Contingent Liabilities in Acquisitions" is included in the course materials.