368(a)(1)(D) - Acquisitive D

Nonrecognition Operative Provisions:
- Acquiror - section 1032, Target - section 361(a)
- Shareholders - section 354(a)(1), Target - section 361(c)

**Ending Point**
- Acquiror assets & substantially all of Target assets

368(a)(1) . . . the term "reorganization" means . . . (D) a transfer by a corporation of all or a part of its assets to another corporation if immediately after the transfer the transferor, or one or more of its shareholders (including persons who were shareholders immediately before the transfer), or any combination thereof, is in control of the corporation to which the assets are transferred; but only if, in pursuance of the plan, stock or securities of the corporation to which the assets are transferred are distributed in a transaction which qualifies under section 354, 355, or 356;

Section 354(b)(1) provides: Subsection (a) shall not apply to an exchange in pursuance of a plan of reorganization within the meaning of subparagraph (D) or (G) of section 368(a)(1), unless - (A) the corporation to which the assets are transferred acquires substantially all of the assets of the transferor of such assets; and (B) the stock, securities, and other properties received by such transferor, as well as the other properties of the transferor, are distributed in pursuance of the plan of reorganization.

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