Multiple Family Attribution Rules

Constructive Ownership of Stock of a Corporation

Sec. 318(a)(1)

Continue forever

Constructive Ownership of Stock of a Corporation

Sec. 267(c)(4) / 6046(c)

Continue forever

Constructive Ownership of a Corporation or Partnership

Reg. 1.6038D-6(b)(2)(iii)

Continue forever

Excise Taxes On Private Foundations

Sec. 4946(d)

Continue forever

Controlled Groups of Corporations

Sec. 1563(e)(5) & (6)

Continue forever

For certain purposes shares of stock of a foreign corporation are not attributed to a US person. See Sec. 958(b)(1).

Section 267 family attribution does not include nieces, nephews, aunts, uncles, cousins, or in-laws.