368(a)(1)(B) - Parent Stock for Target Stock

Initial Structure

Contribution of Parent Voting Stock

Stock for Stock Exchange

368(a)(1)(B) . . . the term "reorganization" means . . . (B) the acquisition by one corporation . . . in exchange solely for all or a part of the voting stock of a corporation which is in control of the acquiring corporation . . . of stock of another corporation if, immediately after the acquisition, the acquiring corporation has control of such other corporation (whether or not such acquiring corporation had control immediately before the acquisition);