

IRS Resumes Issuing Transactional Spin-Off Rulings

Tax Talks Blog on **September 25, 2017**

On September 21, 2017, the Internal Revenue Service (the “IRS”) issued Revenue Procedure 2017-52, introducing an 18-month “pilot program” in respect of corporate “spin-off,” “split-up” and “split-off” transactions. Under this pilot program, the IRS will again issue private letter rulings on the general federal income tax consequences of Spin-off Transactions intended to qualify as tax-free under Section 355... [Continue Reading](#)

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