



Corporate Taxation

The Restructuring Lawyer's Guide to Tax

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Meet the Faculty

Panelists

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About This Webinar

Corporate Taxation

This webinar focuses on tax consequences for C Corporations and other entities that are taxed or elected to be taxed at the entity level, focusing mainly on United States federal income and corporate taxes.

Learning Objectives:

- Understanding Corporate Taxation – Explain the fundamentals of corporate taxation, including how C corporations and other taxable entities are treated under U.S. federal tax law.
- Tax Consequences for C Corporations – Analyze key tax obligations for C corporations, including corporate income tax rates, deductions, and credits.
- Entity-Level Taxation – Examine how entities that elect to be taxed at the entity level differ from pass-through entities in terms of tax liability and reporting requirements.
- Double Taxation and Its Implications – Explore the concept of double taxation and how corporate earnings are taxed at both the corporate and shareholder levels.
- Corporate Tax Planning and Compliance – Identify strategies for tax efficiency, compliance requirements, and potential tax-saving opportunities for corporations.

About This Series

The Restructuring Lawyer's Guide to Tax 2025

The series is a three part series for Restructuring professionals on key tax considerations including cancellation of Indebtedness income, net operating loss carryforwards, reduction of basis and potential areas of personal liability.

Episodes In This Series

#1 Pass-through entities and individuals

Premiere Date: 9/17/25

#2 Corporate Taxation

Premiere Date: 10/15/25

#3 Cross Border and Multi-jurisdictional Tax Issues

Premiere Date: 11/19/25

Episode #2

Corporate Taxation

Each Financial Poise Webinar is delivered in Plain English, understandable to investors, business owners, & executives without much background in these areas, yet is of primary value to attorneys, accountants, & other seasoned professionals. Each episode brings you into engaging, sometimes humorous, conversations designed to entertain as it teaches. Each episode in the series is designed to be viewed independently of the other episodes so that participants will enhance their knowledge of this area whether they attend one, some, or all episodes.

Background on Bankruptcy



Different types of Insolvency

- Insolvency outside a formal process
- Bankruptcy
- Receivership
- Assignment for the Benefit of Creditors
- Debt workouts

Must consider all federal, state, local and foreign:

- Income taxes
- Franchise taxes
- Gross receipts taxes
- Payroll, employment and disability taxes
- Sales taxes
- Use & excise taxes
- Withholding taxes
- Other taxes (Transfer tax, real and personal property, etc.)

What Type of Taxes?

For federal income tax purposes, an entity's insolvency or bankruptcy does not automatically result in:

- Tax termination of debtor or tax year change
 - Creation of separate taxable estate (exception for an individual debtor who files CH. 7 or CH. 11 bankruptcy)
 - Change in debtor's pass-through tax entity classification
- Change in debtor's tax status as a member of an affiliated group that files a consolidated income tax return
 - Change in debtor's tax accounting method
 - Change in debtor's tax accounting period

Tax Claims

- Governmental Units generally have 180 days after the petition date to file proofs of claim
- Tax claims may be subject to estimation in the bankruptcy case
- Priority of claims generally are:
 - Secured Claims
 - Cost of Bankruptcy Administration
 - Employee claims (up to a cap)
 - Most tax claims (especially if in the past three years).
 - Unsecured claims
 - Equity claims

Issues Affecting Debtors



Generally, debtor can also lose current or future tax benefits of some or all of its current or future tax losses, NOLs, capital losses or built-in losses in its assets if:

- Debtor engages in related party asset sale, certain distributions of assets, or other disposition transaction that results in a loss disallowance for federal income tax purposes
- Debtor engages in non-taxable transfer of assets to a non-consolidated group corporation that causes the transferred assets and debtor's tax losses to be separately taxed
- Debtor engages in one or more debt restructuring transactions causing a loss limiting “change of ownership” of debtor's stock within the meaning of I.R.C. Section 382
- Shareholder of debtor that owns more than 50% of debtor's stock claims a worthless stock deduction for income tax purposes with respect to debtor's stock that results in a change of ownership of debtor; or
- Stockholder of debtor takes certain other actions that result in a change of ownership. See IRC Section 382

Taxation of Specific Categories of Income

- Taxable gains and losses are realized for tax purposes by debtor or an actual or deemed sale, exchange or other disposition of assets (including certain debt modifications discussed below) in an amount equal to the difference between:
 - The “amount realized” by debtor; and
 - Debtor's adjusted tax basis in the assets which are disposed of, or deemed disposed of, by debtor for federal income tax purposes.
- Sale includes a voluntary and involuntary sale or disposition, including but not limited to a foreclosure sale, deed in lieu of foreclosure, abandonment and a short sale.
- Tax consequences to debtor with respect to a sale, or other disposition of assets encumbered by debt to third party, or back to a creditor, depend on whether debt is (1) satisfied, relieved, discharged for federal income tax purposes, and (2) nonrecourse or recourse as determined by applying federal and state tax and nontax laws.

Taxation of Specific Categories of Income

Recourse Debt:

Recourse debt satisfied is treated as consideration received by debtor from sale of the property, but only to the extent recourse debt does not exceed fair market value of property transferred by debtor. For federal income tax purposes, the remainder of the recourse debt satisfied, or relieved pursuant to the disposition of the encumbered asset (debt in excess of fair market value of encumbered asset) is cancellation of debt income (CODI) that is subject to the tax exclusions discussed below.

The entire amount of nonrecourse debt encumbering property disposed of by the debtor is included as amount realized for purpose of determining the debtor's gain or loss tax calculation. Unlike recourse debt, none of the nonrecourse debt relieved or satisfied for federal income tax purposes is cancellation of debt income that may qualify for an income exclusion.

Taxation of Specific Categories of Income

- A debtor can also lose current or future capital losses or built-in losses in its assets if debtor engages in related party asset sale, certain distributions of assets, or other disposition transaction that results in a loss disallowance for federal income tax purposes

Cancellation of Indebtedness Income

- Debtor's income includes "canceled or discharged indebtedness" (COD income) for which debtor is liable

Cancellation of Indebtedness Income

COD income may arise from the following voluntary or involuntary transactions in and outside of bankruptcy:

Debt reduction, forgiveness, or relief	Debt repurchases or re-acquisitions by the debtor or a person related to the debtor (IRC Section 108(e)(4))	Debt-for-debt exchanges (IRC Section 108(e)(10))	Debt modifications (Treas. Reg. Section 1.1001-3)
Sale, exchange or other disposition of debt encumbered assets including foreclosures, abandonments, and short sales (IRC Section 1001 and Treas. Reg. Section 1.1001-2)	Capital contributions of debt (IRC Section 108(e)(6))	Debt for equity exchanges and capitalization/recapitalization of debt to equity (IRC Section 108(e)(8))	Non-liquidating and liquidating distributions of debt

Cancellation of Indebtedness Income

- Generally, CODI must be taken into income upon occurrence of an event indicating that debt will never be paid, or have to be paid by debtor
 - Timing of cancellation or discharge depends on substance, rather than form of transaction, and is determined on case-by-case basis.
- CODI events include:
 - Discharge of debt under Bankruptcy Code or other law
 - Unilateral discharge by creditor, or agreement between creditor and debtor to discharge all or a part of a debt (including agreements that result in taxable exchange of assets by debtor under gain and loss rules)
 - Cancellation or extinguishment by operation of law that renders debt unenforceable; e.g., expiration of statute of limitations for collection of debt
 - Abandonment of security by creditor

The COD income inclusion rules (IRC Section 61(a)(12)) are subject to the COD income exclusion and deferral rules under IRC Sections 108 and 1017, and certain non-statutory COD income exceptions (exclusions);

- Bankruptcy exception (IRC Section 108(a)(1)(A))
- Insolvency exception (IRC Section 108(a)(1)(B))
- Qualified Farm Indebtedness exception (IRC Section 108(a)(1)(C))
- Qualified Real Property Business Indebtedness exception (IRC Section 108(a)(1)(D))
- Lost deduction exception (IRC Section 108(e)(2))
- Purchase price reduction exception (IRC Section 108(e)(5))
- Contested debt exception (Zarin v. Commissioner, 916 F.2d 110 (3rd Cir. 1990))
- Tax benefit rule exception.

Cancellation of Indebtedness Income

- ❑ IRC Sections 108 and 1017 allow a Debtor to reduce tax attributes in lieu of realizing COD income if the debt cancellation occurred in a bankruptcy or when the Debtor was insolvent
- ❑ IRC Section 108(b)(1) provides that subject to an election under IRC Section 1017, an insolvent or bankrupt taxpayer is required to reduce tax attributes by the amount of CODI excluded as a result of the Debtor's insolvency or bankruptcy
- ❑ The tax attributes are reduced in the following order and priority, such reductions to be made after tax liability is determined for the taxable year:

1 - NOLs – Dollar for dollar reduction in NOLs (a) for year of discharge, and (b) from carryover years

2 - General Business Credit – 33 1/3 cents for CODI dollar reduction in IRC Section 38 credit

3 - Minimum Tax Credit available under IRC Section 53(b) – 33 1/3 cents for each dollar of CODI excluded from GI

4 - Capital Loss Carryovers (“CLC”) – dollar for dollar reduction in CLC under IRC Section 1212(a) for (a) CLC incurred in year of discharge and (b) CLC carried forward to year of discharge

5 - Basis of Assets of Taxpayer – dollar for dollar reduction in basis of assets of taxpayer as set forth in IRC Section 1017

6 - Passive Activity Loss and Credit Carryovers under IRC Section 469(b) – 33 1/3 cents for each dollar of CODI excluded from GI

7 - Foreign Tax Credit Carryovers – 33 1/3 cents for CODI dollar reduction for IRC Section 27 Foreign Tax Credit

Tax basis reduction limitation IRC Section 1017(b)(2)

Absent a tax basis reduction election under IRC Section 108(b)(5), in the case of COD income excluded in bankruptcy or when the taxpayer is insolvent, the reduction in tax basis of assets under IRC Section 108(b)(2)(E) cannot exceed the excess of the aggregate tax basis of the taxpayer's properties immediately after the discharge over the aggregate liabilities of the taxpayer immediately after the discharge;

Tax basis reduction election IRC Section 1017(b)(5).

Debt Modification Rules

- Material or significant modification of terms of existing debt instrument will be treated for federal income tax purposes as a taxable exchange of existing debt for *new* debt with modified terms
- Tax consequences may differ substantially depending on:
 - Form of modification
 - Facts surrounding issuance of debt; and
 - Facts surrounding acquisition of debt by creditor.
- Debt-for-debt exchanges may result in COD income to debtor unless an exception to COD income applies
- “Modification” broadly defined as any alteration (including an addition or deletion) in any legal right or obligation of issuer of debt or holder of debt

Special Considerations

- **Net Operating Losses**

- I.R.C. Section 172 allows debtor to carryforward and utilize NOLs to offset taxable income and federal income tax liability in subsequent tax years
- The debtor is generally allowed to utilize only 80% of its NOLs to offset taxable income in future tax years. Exceptions apply for certain farming losses and certain insurance company losses

- **Avoiding Mismatches of income, deductions, gains, and losses**

- Mismatching can occur where debtor cannot offset tax income and gains, with tax deductions and losses, because of difference between tax character and timing of income, gains, deductions, and losses
- Mismatching can occur where debtor cannot offset tax income and gains, with tax deductions and losses, because of difference between tax character and timing of income, gains, deductions, and losses
- Mismatching can also occur where debtor realized income, deductions, gains, and losses in different tax years due to its own accounting method

Restrictions on Use of NOLS and Other Tax Attributes

- Section 382 applies after a corporation with net operating losses or built-in losses undergoes a qualifying ownership change or an equity structure shift that limits the amount of the new corporation's taxable income that may be offset by pre-change NOLs
- A debt restructuring transaction that results in the application of the loss/tax attribute limitation rules to debtor corporation will cause debtor's pre-ownership tax attributes (including losses), to be limited or lost
- In general, ownership change of debtor occurs if immediately after any owner shift involving a 5% shareholder, or any equity structure shift, the percentage of the stock of debtor loss corporation owned by one or more 5% shareholders has increased by more than 50 percentage points over lowest percentage of stock of debtor loss corporation owned by such shareholders at any time during the testing period (generally three years)
- IRC provides for 2 bankruptcy exceptions to change of ownership loss limitation rules

Under I.R.C. Section 382(1)(5) the Section 382 limitation does not apply to any ownership change if:

- The debtor corporation is under the jurisdiction of the bankruptcy court, and;
- The pre-change shareholders and qualified creditors of debtor-corporation own after the ownership change, and as a result of being pre-change shareholders and qualified creditors, stock equal to at least 50% of voting power and 50% of value of debtor's stock
- Under I.R.C. Section 382(1)(5), the debtor's NOL deduction for any post-change year is reduced by the amount of the debtor's interest deduction attributable to debt converted into stock pursuant to the court proceeding during any taxable year ending within three years preceding the taxable year in which the ownership change occurs, and that part of the year of the change on or before the change date
- Under the I.R.C. Section 382(1)(5) exception, if a second ownership change occurs within two years after the first ownership change, the debtor's pre-change losses will no longer be available

Under I.R.C.
Section
382(1)(5) the
Section 382
limitation does
not apply to
any ownership
change if:

(cont'd)

- A qualified creditor is defined as the beneficial owner, immediately before the ownership change, of qualified indebtedness of the loss corporation. A qualified creditor owns stock of the new loss corporation as a result of being a qualified creditor only to the extent that the qualified creditor receives stock in full or partial satisfaction of qualified indebtedness in a transaction that is ordered by the court or is pursuant to a plan approved by the bankruptcy court
- Indebtedness of the debtor loss corporation is qualified indebtedness if it has been owned by the same beneficial owner since the date that is 18 months before the date of filing of the case, or arose in the ordinary course of the trade or business of the debtor loss corporation and has been owned at all times by the same beneficial owner. For this purpose, indebtedness arises in the course of the Debtor loss corporation's trade or business only if the indebtedness is incurred in connection with the normal, usual, or customary conduct of business, determined without regard to whether the indebtedness funds ordinary or capital expenditures of the loss corporation.

Under I.R.C.
Section
382(1)(5) the
Section 382
limitation does
not apply to
any ownership
change if:

(cont'd)

- A debtor loss corporation may elect not to have the provisions of I.R.C. Section 382(1)(5) apply to an ownership change in a bankruptcy case.

I.R.C. Section 382(l)(6) applies to any ownership change occurring pursuant to a plan of reorganization in a bankruptcy case to which I.R.C. Section 382(l)(5) does not apply

- In such case, the value of the loss corporation for purposes of applying the annual loss limitation amount is equal to the lesser of the value of the stock of the debtor loss corporation immediately after the ownership change, or the value of the loss corporation's pre-change assets
- Under Section 382(l)(6), when calculating the value of the old loss corporation, the new loss corporation may include the increase in the value of the old loss corporation resulting from any surrender or cancellation of creditors' claims in the ownership change transaction;
- Canceling debt increases the total equity value of a company, and so increases the annual NOL limitation under IRC Section 382 and Section 382(l)(6).

Section 269

- I.R.C. Section 269 operates in conjunction with Section 382 loss limitation to limit the use of debtor's tax attributes when a change of ownership occurs
- Under I.R.C. Section 269, if any person acquires control of a corporation for the principal purpose of evading or avoiding federal income tax by securing the tax benefit of a deduction, credit, or other allowance person or corporation would not otherwise enjoy, IRS may disallow such deduction, credit, or other allowance

Tax-free Reorganizations

The federal income tax reorganization provisions generally allow the debtor in an insolvency case to exchange its assets tax free (or partially tax free to debtor) for stock of an acquiring transferee corporation or of another qualifying corporation that is a party to the reorganization

- Qualifying corporation is a corporation that controls the acquiring corporation.
- The tax reorganization provisions also generally allow creditors holding a “security” of debtor in an insolvency case to exchange tax free:
 - Debt “security” for a new qualifying debt “security”; or
 - For stock of debtor; or
 - For a debt “security” or stock of another qualifying corporation that is a party to reorganization.

Tax-free Reorganizations

- Under tax-free reorganization provisions, no gain or loss is recognized by debtor transferor corporation that is party to a reorganization, if under the reorganization:
 - Debtor exchanges assets solely for stock or securities of acquiring corporation, or to;
 - Another qualifying corporation that is a party to reorganization
- In general, no gain or loss is recognized by shareholder or security holder of debtor-transferor in tax-free asset transfer reorganization transaction if exchange is for stock or securities of debtor for stock or “securities” of acquiring company

Tax-free Reorganizations (cont'd)

- Non-recognition rules do not apply to extent shareholder or security holder:
 - Receives securities back but does not relinquish securities in exchange
 - principal amount of securities received exceeds principal amount of securities exchanged; or
 - principal amount of securities received is attributable to accrued interest on securities surrendered
- Tax reorganization provisions allow tax-free or partially tax free treatment to bankrupt debtor and security holders of debtor, if
 - Under bankruptcy plan, debtor corporation transfers all or part of its assets to another acquiring corporation in exchange for acquiring corporation's stock or securities; and
 - Debtor distributes acquiring corporation's stock and securities to its shareholders or security holders, in transaction that qualifies under I.R.C. Sections 354, 355 or 356

Tax-free Reorganizations *(cont'd)*

In a tax free asset transfer reorganization transaction, the debtor's NOLs and other tax attributes carryover to the corporation acquiring the debtor's assets, subject to the IRC Section 382 limitation rules.

Tax-free Reorganizations (cont'd)

“Recapitalization” qualifies as an “E Reorganization”

- Neither IRC nor Treasury Income Tax Regulations defines term “recapitalization”
- Courts define as “reshuffling of a capital structure within framework of an existing corporation”
- Courts define as “reshuffling of a capital structure within framework of an existing corporation”
 - Outstanding bonds for other qualifying bonds of debtor;
 - Common stock for new common stock of debtor;
 - Common stock for preferred stock of debtor; and Preferred stock for new common stock of debtor.
- Neither continuity of interest nor continuity of business enterprise is required in recapitalization
- In a recapitalization (E Reorganization), if a security holder exchanges securities for stock or other securities and also receives money or “other property” not allowed under I.R.C. Section 354, then security holder recognizes income and/or gain

Issues Affecting Corporate Lenders/ Suppliers



Exchanging “Old” Debt for “New” Debt

Debt-for-debt exchange may constitute a taxable exchange by creditor under I.R.C. Section 1001

Even if creditor continues to hold debt instrument, a significant modification of the debt instrument results in the creditor being treated as exchanging the existing debt instrument for a new debt instrument with the revised terms.

Exchanging Debt for Equity

Debt-for-equity exchange may constitute a taxable exchange by creditor under I.R.C. Section 1001 unless the exchange is otherwise tax-free

Whether exchange is taxable to creditor or not, income from an equity instrument is taxed differently from income from a debt instrument

Illustrative Cases

Corporation as debtor

Corporate partner in debtor
partnership

Corporation as lender

Questions or Comments?

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Meet The Faculty

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David M. Agler practices law as a sole practitioner in Sherman Oaks, California. Mr. Agler is a retired Principal of Crowe LLP, an international certified public accounting firm. Prior to joining Crowe LLP, Mr. Agler was a partner in a national law firm.

Mr. Agler received his Master of Laws (LL.M.) in Taxation from New York University School of Law in 1981, and his Law (J.D.) degree from Pepperdine University School of Law in 1980. He is admitted to practice law before the courts of the State of California, the United States District Court for the Central District of California, the United States Court of Appeal for the Ninth Judicial District and the United States Tax Court.

Mr. Agler has practiced tax law for the past 43 years in a law firm and/or an accountancy firm. He has extensive experience in tax planning and structuring acquisitions, reorganizations and dispositions of solvent and insolvent businesses, including bankruptcy and receivership reorganizations and liquidations, assignments for the benefit of creditors, and debt workouts. [Read More](#)

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Stephanie Drew is the Partner in Charge of Consulting at RubinBrown's Denver office and a Certified Public Accountant with 25 years of public accounting experience. She has extensive experience in bankruptcy and insolvency matters, assisting trustees, receivers, and other parties of interest in a wide range of disputes. Her practice also includes economic damages analysis, fraud investigations, forensic accounting, and valuation, where she frequently serves as a testifying expert. Stephanie has worked across numerous industries, including healthcare, real estate, manufacturing, construction, retail, energy, and financial services.

She earned a Master of Science in Taxation from the University of Colorado at Denver and is a Fellow of the American College of Bankruptcy. She also holds certifications as a Certified Insolvency & Reorganization Advisor (CIRA) and Certified Fraud Examiner (CFE).

John Harrington - john.harrington@dentons.com



John Harrington is the co-leader of Dentons' US Tax practice, which was recognized by The Legal 500 in 2023 for outstanding work in international and non-contentious tax. Recognized by Chambers Global as a Notable Practitioner, he advises clients on inbound and outbound transactional and compliance issues; international tax legislative, regulatory and treaty matters; and a variety of domestic tax issues. John has extensive experience in dealing with the foreign tax credit, with subpart F and cross-border activities of companies and individuals and with other international tax issues.

Prior to joining Dentons, John served as international tax counsel for the Department of Treasury. There he worked closely with the Internal Revenue Service (IRS) in developing regulations and other administrative guidance. He represented the Treasury Department and worked with congressional committees and staff on tax treaties and international tax aspects of legislation. He has also played an active role in tax treaty negotiations, and in drafting technical explanations and revisions to existing treaties. [Read](#)

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Bob Richards is chair of Dentons' Global Restructuring, Insolvency and Bankruptcy practice groups and practices in the areas of bankruptcy and insolvency-related transactions and litigation. His practice includes Chapter 11 representations, distressed asset acquisitions, distressed loan purchases and foreclosure sales, and out of court transactions and transaction structuring.

Bob is recommended by Chambers USA, where he is praised as “a superb attorney with great legal skills and a creative mind, someone who gets things done and overcomes hurdles.” He is also recommended in Best Lawyers Illinois. BTI Consulting Group surveyed in-house counsel and named Bob as a BTI Client Service All-Star (2015) in recognition of his superior client service. [Read More](#)

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