

# U.S. TAX COUNSEL FOR REVERSE TAKEOVER TRANSACTION INVOLVING CANADIAN PRIVATE AND PUBLIC COMPANIES

Hodgson Russ acts as special U.S. tax counsel for a reverse takeover transaction involving a Canadian private company and a Canadian publicly-traded company utilizing a reverse triangular amalgamation structure. Our work on this matter includes U.S. tax disclosure language for the applicable offering documents and Canadian security filings, U.S. tax advice on whether the exchange of shares in the takeover transaction will qualify for nonrecognition treatment under Code Sections 368 and 367 for U.S. shareholders, tax structuring advice for consolidating the U.S. subsidiaries of each of the Canadian companies, and structuring to optimize utilization of loss carryforwards within the new consolidated group.

## **Attorneys**

Thomas Nelson

## **Practices & Industries**

Canada-U.S. Cross-Border  
International Tax