

ABA Books Navigate Antitrust Merger Review

by Robert W. Wood • San Francisco

Mergers that raise antitrust concerns trigger a slew of issues most M&A practitioners prefer to avoid. The antitrust section of the American Bar Association has published two companion books intended to aid practitioners in this area.

A set just crossed our desk here at *The M&A Tax Report*, and we thought other practitioners would want to take a look-see.

Mergers and Acquisitions: Understanding the Antitrust Issues (2000), edited by Robert S.

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Second, United has obtained a ruling from the IRS on the stock ownership issues associated with its 401(k) plan. The ruling was requested on January 9, 2003, and issued on February 27, 2003, and predictably had to do with United's NOL. The requested rulings involved whether the 401(k) plan trust was a 5 percent shareholder under Section 382 or under the appropriate Section 382 testing dates,

which members of the consolidated group would be treated as owning parent stock. The requested rulings were also about whether a particular fund would be treated as a first-year entity under Section 1.382-2T(f)(9), and various other 382 peccadillos (see Tax Analysts Doc. No. 2003-6174, 2003 TNT 48-46).

Are there any more bankruptcy stories out there?