



## Nicole Zaworska Authors Article in Stetson Business Law Review on Tax Strategies for Targeted S Corporation Acquisitions

Spencer Fane attorney [Nicole Zaworska](#) authored an in-depth article, "[Tax Considerations and Consequences of Section 338\(h\)\(10\) and Section 336\(e\) Elections in the Sale of S Corporations](#)," recently published in the *Stetson Business Law Review*, a specialized business law periodical offered by Nicole's alma mater, Stetson University College of Law.

Nicole's comprehensive, seven-part article provides detailed guidance on the complexities involved in deciding how to structure business acquisitions, particularly focusing on purchase and sale transactions involving S corporations. The article outlines pertinent considerations for making Section 338(h)(10) or Section 336(e) elections under the Internal Revenue Code, which, as Nicole explains, "allow taxpayers to elect to treat certain sales, exchanges, or distributions of certain domestic corporations as a deemed sale of that corporation's assets for tax purposes." She further discusses the potential implications of these tax elections, considering various factors that might influence or potentially diminish the preferred status of the S corporation as a key player in the world of mergers and acquisitions.

The article is as comprehensive and informative as it is nuanced, carefully framing the potential intricacies of negotiations between buyers and sellers while also covering the most common tax and business issues that arise during business acquisitions. Nicole's overarching perspective is both balanced and insightful, providing readers with a well-informed guide to decision-making in this area of law.

Nicole concludes, "The unique tax structure of the S corporation, which corresponds with its high popularity as an entity choice, makes the S corporation a likely and

worthy target in either an asset acquisition or a stock acquisition,” noting that a stock acquisition grants the transacting parties the “ease of transferability of a stock sale, while benefiting from the favorable tax consequences of an asset sale.”

At the firm, [Nicole](#) represents private and public domestic and international companies, as well as individuals, in a broad range of business and transactional matters, including corporate governance and organizational issues, mergers and acquisitions, deal structure, and taxation. Nicole works closely with clients to understand their business needs and objectives and then structures and negotiates transactions to meet their goals.

Read the full article in the *Stetson Business Law Review* [here](#).