

Robert Wellen Comments on All-Cash D Regulations

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**Unwelcome Result of All-Cash D Regs in Consolidation
Can Be Avoided, Official Says**

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Ivins, Phillips & Barker partner Robert Wellen was quoted in *Tax Notes Today* responding to a proposal by an IRS official as to how taxpayers may be able to avoid an unwelcome result under the final all-cash D reorganization regulations.