

## Subchapter S Subsidiary

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## ~~Subchapter S Subsidiary~~

A Qualified Subchapter S Subsidiary, also known as a QSUB or QSSS, is simply an S corporation that's owned by another S corporation. A QSUB is treated as a subsidiary of the parent S corporation. And the really convenient thing is that only the parent S corporation owes a tax return to the federal and state government.

## ~~S corp FAQ: What is a Qualified Subchapter S Subsidiary?~~

About Form 8869, Qualified Subchapter S Subsidiary Election. A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub). The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the ...

## ~~About Form 8869, Qualified Subchapter S Subsidiary ...~~

With significant legisla- tive changes, including the creation of the Qualified Subchapter S Subsidiary (the QSub), Subchapter S is much more friendly today.<sup>2</sup>  
THE QUALIFIED SUBCHAPTER S SUBSIDIARY...

## ~~The Qualified Subchapter S Subsidiary~~

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## ~~Election — A Primer ...~~

Generally, those steps are: (1) the shareholder(s) of a target S corporation (Target) form a new corporation (Target Holding) via contributing the shares of Target to Target Holding in exchange for all of Target Holding's shares; and (2) Target elects to be a qualified Subchapter S subsidiary (QSub), which effects a deemed tax-free liquidation of Target into Target Holding (and extends S corporation status to Target Holding per Rev. Ruls. 2008-18 and 64-250).

## ~~Private equity and F reorganizations involving S corporations~~

An S corporation can create a subsidiary as either a limited liability company (LLC), a C corporation, or a qualified subchapter S subsidiary (QSub). An S corporation can be 80 percent or more owned by C corporations that act as subsidiaries. These subsidiaries can file a single tax return, but the parent S corporation must file a separate return. When the S corporation receives dividends from these subsidiaries, they are not taxed as passive investment income. This allows the S corp to ...

## ~~S-Corp Subsidiary | UpCounsel 2020~~

A subchapter S corporation is a small corporation that has made a special tax election under subchapter S of the Internal Revenue Code. The election allows the

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corporation to pay taxes as a...

~~Can an LLC Have a Subchapter S as a Subsidiary? | Your ...~~

An S corporation that acquires 100 percent of the stock of a domestic C corporation can elect to treat the C corporation as a qualified subchapter S subsidiary corporation under Section 1361 (b) (3) of the Internal Revenue Code.

~~Qualified Subchapter S Subsidiary Election | Stroud ...~~

A QSSS is a corporation which is a qualified subchapter S subsidiary as defined in IRC section 1361(b)(3)(B). An election must be made at the federal level by the parent of the QSSS to treat the subsidiary corporation as a QSSS. The parent must be a federal S corporation and must own 100% of the stock of the subsidiary corporation to be ...

~~New York QSSS treatment — tax years beginning before ...~~

In determining whether an eligible S corporation is deemed to have made the New York S election, the income of a qualified subchapter S subsidiary (QSSS) owned directly or indirectly by the eligible S corporation shall be included with the income of the eligible S corporation.

~~S corporations — tax years beginning on or after January 1 ...~~

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The S corporation transfers assets with a fair market value of \$1 million and a tax basis of \$100,000 to the new corporation in exchange for all of the subsidiary's stock. Formation of the new subsidiary is a tax-free incorporation. 7 The basis of the stock of the subsidiary is the \$100,000 substituted from the basis of the assets. 8 The basis of the assets transferred to the subsidiary is the \$100,000 carried over from the S corporation. 9

### ~~The use of QSubs in S corporation tax planning~~

What is a Qualified Subchapter S Subsidiary (QSSS)? An S corporation is permitted to have a wholly-owned S-Corporation subsidiary. To be treated as a QSSS, the parent corporation files IRS Form 8869 (Qualified Subchapter S Subsidiary Election) pursuant to IRC Sec. 1361(b) (3).

### ~~What is a Qualified Subchapter S Subsidiary (QSSS)?~~

A qualified subchapter S subsidiary (QSub) is a subsidiary corporation 100% owned by an S corporation that has made a valid QSub election for the subsidiary (Sec. 1361 (b) (3) (B)). Because a QSub's separate existence is ignored, transactions between the S corporation parent and QSub are not taken into account, and items of the subsidiary (including accumulated earnings and profits, passive investment income, and built-in

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gains) are considered items of the parent.

~~Operating a QSub — The Tax Adviser~~  
Qualified Subchapter S Subsidiary To accommodate filing of a single return, Minnesota conforms to the federal treatment that allows a parent S corporation to elect to treat its subsidiary as a qualified subchapter S subsidiary (QSSS). The parent files Form M8, S Corporation Return and reports income, deductions, and credits for both companies.

~~Qualified Subchapter S Subsidiary | Minnesota Department . . .~~

Qualified Subchapter S Subsidiary Election Department of the Treasury Internal Revenue Service (Under section 1361(b)(3) of the Internal Revenue Code) Go to [www.irs.gov/Form8869](http://www.irs.gov/Form8869) for instructions and the latest information. OMB No. 1545-0123. Part I Parent S Corporation Making the Election . 1a . Name of parent . b . Number, street, and room or suite no.

~~8869 Qualified Subchapter S Subsidiary Election~~

(B) Qualified subchapter S subsidiary For purposes of this paragraph, the term “ qualified subchapter S subsidiary ” means any domestic corporation which is not an ineligible corporation (as defined in paragraph (2)), if—

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~~26 U.S. Code § 1361 — S corporation defined — U.S. Code ...~~

then, notwithstanding the circumstances resulting in such ineffectiveness or termination, such corporation shall be treated as an S corporation or a qualified subchapter S subsidiary, as the case may be, during the period specified by the Secretary.  
(g) Election after termination

~~26 U.S. Code § 1362 — Election; revocation; termination ...~~

The proposed regulations provide that, when an S corporation makes a valid QSub election with respect to a subsidiary, the subsidiary is deemed to have liquidated into the parent S corporation immediately before the QSub election is effective.

~~Federal Register :: Subchapter S Subsidiaries~~  
Effective for tax years beginning on or after January 1, 2015, the GCT only applies to corporations that are S corporations and qualified subchapter S subsidiaries under the U.S. Internal Revenue Code. These corporations will continue to file GCT tax returns in tax years beginning on or after January 1, 2015 if they are otherwise taxable under ...



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