

Larry's Tax Law

You're Invited – NYU 83rd Institute on Federal Taxation (New York and San Diego)

By Larry Brant on 10.3.24 | Posted in Personal Message from Larry

I am excited to share that the 83rd Institute on Federal Taxation (IFT) will be held in New York City on October 20-25, 2024, and in San Diego, California on November 17-22, 2024.

This year, I will present my latest white paper, "A Magical Mystery Tour Through Subchapter S – A Look At Some Of The Twists and Turns." During our session, we will take a deep dive into some of the interesting, yet deceptive and/or obscure, provisions of Subchapter S that could catch the unwary off guard. Our tour will take us on a journey through some of the treacherous terrain containing the built-in gains tax, shareholder eligibility, the impact of excessive passive income on S corporations with C E&P and the impact of a fraudulent S corporation return on the shareholders, and we will end our journey frolicking through the beauty created by some interesting cases and rulings.

I am once again deeply honored and thankful for the opportunity to speak at IFT alongside some of the nation's foremost authorities on federal taxation. At this year's Institute, my presentation will take place during the Closely Held Businesses program, led by my longtime friend and colleague, Jerry David August, on October 24 (New York) and November 21 (California).

Links to view the full program and to register are below:

- [Institute on Federal Taxation \(New York\)](#) – October 20-25, 2024
- [Institute on Federal Taxation \(California\)](#) – November 17-22, 2024

Serving as an IFT speaker for more than a decade has been an immensely rewarding experience, and I've cherished this opportunity to connect with and give back to the tax community through the NYU School of Professional Studies' educational platform. As in past years, the 83rd IFT will address a diverse range of federal taxation topics, including tax controversies, executive compensation and employee benefits, international taxation, corporate taxation, real estate taxation, partnership taxation, taxation of closely held businesses, trusts and estates, and ethics.

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I hope you will be able to join us for this distinguished program sharing the latest tax trends and developments, insightful analysis, and practical guidance that you can apply to your practice. I look forward to seeing you in either New York City or San Diego!