

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," New York University 77th Institute on Federal Taxation

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Larry Brant will discuss the direct changes made by the TCJA to Subchapter S as well as the impact on Subchapter S by other provisions of the TCJA, including creation of a single corporate tax rate under Section 11, creation of the Section 199A deduction, elimination of personal property exchanges under Section 1031, and elimination of the corporate alternative minimum tax. He will also review the ongoing benefits of Subchapter S and new traps that exist for the unwary.

For more information, visit the New York University Institute on Federal Taxation website.