

"The Road Between Subchapter C and Subchapter S – It May Be a Well-Traveled Two-Way Thoroughfare, but It Isn't Free of Potholes and Obstacles," Oregon Society of Certified Public Accountants (OSCPA) 2019 Northwest Federal Tax Conference

Speaking Engagement
October 28, 2019
Portland, OR

With the TCJA reducing the corporate income tax rate to a flat 21%, a significant number of S corporations will likely be converting to C corporations. These same corporations, however, may find themselves down the road desiring to regain S status. In this presentation, Larry Brant explores the potholes and obstacles that may hinder travel on this two-way road, including the built-in-gains tax, LIFO recapture, excessive passive income, unreasonable compensation, personal holding company status, excessive accumulated earnings, and re-election time restrictions.

Event Venue:

Multnomah Athletic Club
1849 SW Salmon Street
Portland, OR

For more information, visit the [OSCPA website](#).

Contact

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