

## Federal Tax

*Tax solutions crafted with precision and insight*

We partner with businesses, individuals and their accountants to assist them in understanding and knowing how to navigate and apply complex federal tax laws to their particular situation. Clients and their accountants regularly engage us to assist them in developing a good understanding of our tax laws and implementing effective tax planning tools aimed at minimizing tax burdens and ensuring compliance. With our tax team's deep technical knowledge backed by decades of experience, we're committed to making sure you achieve your business and financial objectives confidently.

Our tax attorneys provide critical guidance across a wide range of matters involving federal taxation, from managing major transactions and handling tax controversies to navigating the tax aspects of employment matters, establishing a new business or venture, real estate matters, dispute resolution, bankruptcy and employee benefits.

### **Transactional Tax Planning**

We help our business clients plan for, identify and resolve tax issues arising in asset or stock sales, redemptions, joint ventures, mergers, acquisitions, divestitures, recapitalizations, reorganizations, real estate transactions (including IRC Section 1031 exchanges) and other business transactions. We also assist clients relative to a myriad of other tax matters, including opportunity zone investments, investment, and energy, research and other credits. Our team also assists existing and new businesses in selecting and maintaining the most tax-appropriate legal structure.

### **Civil Tax Controversies: Audits, Appeals and Litigation**

Our tax attorneys have a strong track record and decades of experience to back up, advising and defending individuals and businesses in tax controversies with the Internal Revenue Service on audit, administrative appeal, before the US District Court and the US Tax Court. We represent clients in income tax, employment tax, estate and gift tax, worker classification

### **Service Contacts**

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### **Related Professionals**

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William O. Etter  
Peter A. Evalds  
Steven D. Nofziger  
Cristopher D. Sinan

examinations, appeals and litigation. We also provide legal support to accountants and tax return preparers during examinations and appeals. Likewise, we routinely represent individuals with collections, offers in compromise and other administrative matters before the Internal Revenue Service. In circumstances where an Internal Revenue Service ruling is required, we represent clients and assist in navigating them through the ruling process.

### **Bankruptcy and Taxes**

Bankruptcy proceedings have significant tax implications for creditors and debtors. We advise creditors, debtors and potential third-party investors on federal tax issues arising out of bankruptcy or debt restructuring. In addition, we help clients negotiate disputes with taxing authorities over the priority of tax liabilities.

### **Employee Benefit Plans**

Our benefits attorneys provide a variety of services to businesses. We design and qualify a variety of retirement plans, including traditional defined benefit plans, cash balance plans, profit-sharing plans, 401(k) plans and other employee benefit arrangements. Our attorneys also advise clients on the day-to-day administration of plans and help them prepare reports and returns. We assist clients in executive compensation and benefit arrangements. Additionally, we assist businesses with assessing feasibility, establishing and maintaining employee stock ownership plans. Also, we represent clients in disputes involving the duties of fiduciaries and the rights of participants and beneficiaries. For more information, please see our [Employee Benefits & Executive Compensation](#) practice.

### **Tax-Exempt Organizations**

Our tax-exempt clients include health care providers, social service organizations, educational institutions and other nonprofit organizations, including private foundations. We assist nonprofit organizations (including public charities, private foundations and other tax-exempt organizations) with various tax and governance matters, including assisting with entity formation and applying for tax-exempt status, advising on corporate governance and fiduciary issues, advising on donation and endowment matters, preparing and reviewing contracts, and assisting with federal and state tax compliance matters (including issues relating to tax-exempt status, unrelated business income tax (UBIT) matters and IRC chapter 42 excise taxes). We help our clients obtain and maintain tax-exempt status. In addition, we offer advice on structuring joint ventures, characterizing income and obtaining tax-exempt financing. For more information, please see our [Charitable & Tax-Exempt Organizations](#) practice.

### **Blog Posts**

Senate Bill 1507 Was Passed by the Oregon Legislature and Will Likely Become Law –  
Breaking Down What It Means to Oregon Businesses

*Larry's Tax Law*, 3.26.26

The Oregon SALT Workaround for Eligible Pass-Through Entities Has Been Extended by Oregon Lawmakers – So, We Have Nothing to Worry About, or Do We?

*Larry's Tax Law*, 3.10.26

The Oregon SALT Workaround for Eligible Pass-Through Entities May, Like the Cat, Have More Than One Life

*Larry's Tax Law*, 3.5.26

The SALT Workaround for Eligible Pass-Through Entities May Be Dead in Oregon

*Larry's Tax Law*, 2.26.26

Holiday Greetings – 2025 Year-End in Review From Larry's Tax Law

*Larry's Tax Law*, 12.16.25

You're Invited – NYU 84th Institute on Federal Taxation (New York City and San Francisco)

*Larry's Tax Law*, 10.7.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part X – One Hundred Percent Expensing Lives On

*Larry's Tax Law*, 9.18.25

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XVII – A Brief Stop at an Important Destination – Code Section 1361 (b)(1)(D)

*Larry's Tax Law*, 8.26.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part IX – Deductibility of Automobile Loan Interest

*Larry's Tax Law*, 8.7.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part VIII – Worker Moving Expenses

*Larry's Tax Law*, 8.5.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part VII – The Rules Relating to the Deductibility of Individual Charitable Contributions Have Changed

*Larry's Tax Law*, 7.31.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part VI – Corporate Charitable Deductions / A Floor Has Been Added to Code Section 170(b)(2)(A)

*Larry's Tax Law*, 7.29.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part V – Qualified Small Business Stock Exclusion / Code Section 1202

*Larry's Tax Law*, 7.22.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part IV – The Qualified Business Income Deduction / Code Section 199A

*Larry's Tax Law*, 7.17.25

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*Larry's Tax Law*, 7.15.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part II – Estate and Gift Tax

*Larry's Tax Law*, 7.10.25

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part I – The SALT Deduction

*Larry's Tax Law*, 7.8.25

The House Passes a Tax Bill Containing a SALT Cap Compromise That Is Slightly Better Than Its Prior Proposal

*Larry's Tax Law*, 5.27.25

It Is Raining Tax Increases in Washington State – When It Rains It Pours

*Larry's Tax Law*, 5.23.25

An Interesting New Law Passed by the Oregon Legislature Impacts the State Taxation of Lottery Winnings

*Larry's Tax Law*, 5.21.25

The State and Local Tax Deduction Is in Peril – The Cavalry Does Not Appear to Be on Its Way to Rescue It

*Larry's Tax Law*, 5.16.25

Taxes in Washington State May Be Rising

*Larry's Tax Law*, 5.13.25

Hobby Loss Rules Revisited

*Larry's Tax Law*, 4.22.25

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XVI – Changes in Ownership During the Taxable Year

*Larry's Tax Law*, 4.3.25

March Madness Is Usually All About College Basketball, But It Turns Out That the Corporate Transparency Act Is Taking Center Stage This Month

*Larry's Tax Law*, 3.23.25

The Corporate Transparency Act May Be on Life Support, But It Is Not Dead

*Larry's Tax Law*, 3.14.25

Updates to the Corporate Transparency Act Are Coming in at a Rapid Fire – Treasury Issued a Huge Change in the Trajectory of the New Law

*Larry's Tax Law*, 3.4.25

FinCEN Delivers Some Good News About Its Enforcement of the Corporate Transparency Act

*Larry's Tax Law*, 3.3.25

Oh Geez! The Corporate Transparency Act's Turbulent Rollercoaster Ride Continues

*Larry's Tax Law*, 2.19.25

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XV – Being an Active Participant in the Trade or Business of an S Corporation Has Its Advantages

*Larry's Tax Law*, 2.12.25

The Crazy Rollercoaster Ride of the Corporate Transparency Act Continues – FinCEN Issues a Reporting Update

*Larry's Tax Law*, 1.24.25

The Drama Surrounding the Corporate Transparency Act Has Now Reached the U.S. Supreme Court

*Larry's Tax Law*, 1.23.25

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XIV – An S Corporation Is Not Always a Mere Extension of Its Shareholders

*Larry's Tax Law*, 1.22.25

The Drama Surrounding the Corporate Transparency Act Continues – Not Only Were Santa Claus and His Elves Busy This Holiday Season, So Were the Court and the Litigants in the *Texas Top Cop Shop* Case

*Larry's Tax Law*, 12.27.24

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*Larry's Tax Law*, 12.18.24

The Corporate Transparency Act Hits a Roadblock

*Larry's Tax Law*, 12.6.24

What Is Likely the Last Chapter in the Wild Journey of the Washington State Capital Gains Tax Occurred on November 5, 2024, With Voters Getting the Final Say

*Larry's Tax Law*, 12.3.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XIII – What Happens to a Shareholder’s Return When There Is an Error on the S Corporation Return?

*Larry's Tax Law*, 11.13.24

A Birthday Greeting to the Tax Reform Act of 1986

*Larry's Tax Law*, 10.22.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XII – A Reoccurring Theme: Don’t You Know That Keeping Adequate Business Records Is Required?

*Larry's Tax Law*, 10.15.24

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

*Larry's Tax Law*, 10.3.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part X – Converting a C Corporation to an S Corporation/Nothing Could Go Wrong or Could It?

*Larry's Tax Law*, 8.20.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part IX – Taking the Mystery Out of the S Corporation Distribution Rules

*Larry's Tax Law*, 7.17.24

The U.S. Supreme Court Overrules the Landmark Decision in *Chevron – Loper Bright Enterprises v. Raimondo*

*Larry's Tax Law*, 7.1.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part VIII – Shareholder Eligibility & The Peril of Having an Ineligible Shareholder Causing the Termination of the S Election

*Larry's Tax Law*, 6.27.24

The Newest Chapter in the Tumultuous Journey of the Washington State Capital Gains Tax – Judge Allyson Zipp Rules From the Bench

*Larry's Tax Law*, 6.10.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part VII – Unreasonable Compensation In The S Corporation Setting

*Larry's Tax Law*, 6.5.24

The Corporate Transparency Act Is Under Attack – The Battle Continues to Rage

*Larry's Tax Law*, 5.29.24

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*Larry's Tax Law*, 5.2.24

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*Larry's Tax Law*, 4.4.24

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*Larry's Tax Law*, 3.6.24

Corporate Transparency Act Mini-Update – The Obvious Exemptions May Not Be So Obvious  
*Larry's Tax Law*, 2.27.24

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*Larry's Tax Law*, 2.8.24

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*Larry's Tax Law*, 1.25.24

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The IRS's New Voluntary Disclosure Program: Bringing Cheer to Taxpayers This Holiday Season Rather Than Placing Coal in Their Stockings  
*Larry's Tax Law*, 12.22.23

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*Larry's Tax Law*, 12.7.23

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You're Invited – 49th Annual Notre Dame Tax & Estate Planning Institute  
*Larry's Tax Law*, 7.12.23

The Corporate Transparency Act Is Coming Your Way – Be Prepared  
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IRS Commissioner Werfel Issues the 2023-2031 Strategic Plan

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A Narrow Aspect of the Check-the-Box Regulations that Deserves Some Press – Changing an Entity's Tax Classification From That of a Partnership to That of an S Corporation

*Larry's Tax Law*, 11.9.22

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The Remote Worker Platform Continues to Baffle the Tax and Human Resources Departments of Many Employers

*Larry's Tax Law*, 7.15.22

The National Taxpayer Advocate Issued the IRS a Mid-Year Report Card

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Disregarded Entities Under the Check-the-Box Regulations Are Not Disregarded for All Tax Purposes

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Revisiting Remote Workforces – They May Be Here to Stay in Some Form

*Larry's Tax Law*, 5.12.22

The Washington State Capital Gains Tax May Have More Than Nine Lives – The Saga Continues With the State Attorney General Appealing to the Highest State Court

*Larry's Tax Law*, 4.12.22

The Oregon Legislature and the Oregon Department of Revenue Bring Some New Year Cheer to the State's Taxpayers and Tax Community – The Office of the Taxpayer Advocate Is Here to Help

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Season's Greetings from Larry's Tax Law

*Larry's Tax Law*, 12.22.21

The Build Back Better Act Was Passed in the House and Is Now in the Senate

*Larry's Tax Law*, 12.9.21

The Turbulent Ride for Washington's New Capital Gains Tax Continues – The New Tax Regime Took Another Hit, But This Setback Came Outside of the Courts

*Larry's Tax Law*, 11.4.21

The Oregon SALT Cap Workaround for Pass-Through Entities Is Finally Here – Governor Kate Brown Has Signed Senate Bill 727 Into Law

*Larry's Tax Law*, 11.2.21

House of Representatives 5376: Current Tax Legislation Pending in the U.S. House of Representatives

*Larry's Tax Law*, 10.14.21

The Washington State Supreme Court Renders a Decision Impacting Financial Institutions Doing Business in the State

*Larry's Tax Law*, 10.6.21

The Calm Before the Storm – The Anticipation of the Current Administration's Federal Tax Legislation Is Creating Anxiety Among Many Taxpayers

*Larry's Tax Law*, 9.30.21

Two Lawsuits Are Better Than One – A Second Lawsuit Was Filed to Strike Down the New Washington State Capital Gains Tax

*Larry's Tax Law*, 6.17.21

You're Invited – OSCP's 2021 Annual Real Estate Conference

*Larry's Tax Law*, 5.24.21

To All of the Tax Return Preparer Professionals and Their Staffs: Thank You for Your Service

*Larry's Tax Law*, 5.18.21

The Colorful and Continuing Journey of Senate Bill 5096 – the New Washington State Capital Gains Tax

*Larry's Tax Law*, 5.7.21

The State of Washington May No Longer Be a Tax Haven – A New Capital Gains Tax May Be on the Horizon

*Larry's Tax Law*, 4.29.21

Maryland Takes a Beat on Its New Digital Advertising Tax

*Larry's Tax Law*, 4.15.21

Eligibility for Federal Stimulus Benefits Appears to Be Benign, But When You Peel Away the Onion, a Major Flaw Appears

*Larry's Tax Law*, 4.13.21

Maryland's New Tax – The Nation's First State Tax on Digital Advertising

*Larry's Tax Law*, 4.7.21

Does the Oregon CAT Have Nine Lives? – Time Will Tell Whether Senate Bill 787 Repeals the Oregon Corporate Activity Tax

*Larry's Tax Law*, 3.3.21

Tax Planning Out of Fear Usually Doesn't End Well

*Larry's Tax Law*, 2.24.21

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*Larry's Tax Law*, 12.23.20

There Is a Santa Claus After All – Lawmakers Deliver a Wonderful Holiday Gift to Businesses and Their Owners in a Time of Need

*Larry's Tax Law*, 12.22.20

Get Ready – The Internal Revenue Service May Be Knocking on Partnership Doors Next Year

*Larry's Tax Law*, 12.8.20

The Changing Face of Employer State Tax Reporting and Payment Obligations in the Coronavirus Telework "New Normal"

*Larry's Tax Law*, 10.2.20

The IRS Provides Some Good News to Oregonians During a Time When Positive News Is Rare – News Releases OR-2020-23 and IR-2020-215

*Larry's Tax Law*, 9.18.20

No Final Word From Congress – It Is Late in the Game and We Still Do Not Know If the Use of Forgiven PPP Loan Proceeds on Business Expenses Will End Up Being Deductible

*Larry's Tax Law*, 9.8.20

Potential Payroll Tax Deferral Is Available – Employers Must Understand the Program and Use Extreme Caution Before Blindly Jumping Into the Deferral Pool

*Larry's Tax Law*, 9.1.20

Shark Tank – Be Aware of the Deadly Creatures in the State and Local Tax Waters

*Larry's Tax Law*, 8.26.20

What House Bill 4212 and Chief Justice Order No. 20-027 Mean for Oregon Taxpayers

*Larry's Tax Law*, 7.28.20

Curiosity Killed the Cat – Unfortunately the Oregon Legislature's Curiosity Has Not Gone That Far With Respect to Our CAT: The Oregon Corporate Activity Tax

*Larry's Tax Law*, 7.14.20

He Who Pays the Piper Calls the Tune – The IRS Announces in Notice 2020-142 That It Is Now Time for Taxpayers to Resume Paying Taxes

*Larry's Tax Law, 7.8.20*

Required Minimum Distributions From Retirement Plans Have Been Waived for 2020 – IRS Notice 2020-51 May Give Taxpayers That Have Already Received Distributions a “Mulligan” If They Act Timely

*Larry's Tax Law, 7.2.20*

The Oregon Department of Revenue Held Its CAT Call as Scheduled – The Business and Tax Community Were Represented

*Larry's Tax Law, 6.25.20*

We Can Work It Out: The SBA Continues Providing Guidance on the PPP and Loan Forgiveness

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Taxpayers May Want to Wait to File Their PPP Loan Forgiveness Applications

*Larry's Tax Law, 6.19.20*

Upcoming CAT Call – Speak Now or Forever Hold Your Peace!

*Larry's Tax Law, 6.15.20*

The Oregon Department of Revenue Formalizes Guidance on Estimated Tax Penalties Under the Oregon Corporate Activity Tax

*Larry's Tax Law, 6.10.20*

Paycheck Protection Program Alert – Application Deadline Remains June 30, 2020

*Larry's Tax Law, 6.9.20*

The Paycheck Protection Program Flexibility Act of 2020 Is Now Law

*Larry's Tax Law, 6.5.20*

The IRS Is Taking Going Digital to the Next Level – Electronic Filing of Amended U.S. Individual Income Tax Returns Will Be Available Soon

*Larry's Tax Law, 6.2.20*

Let the Good Times Roll – The SBA Issues Interim Final Rules on PPP Loan Forgiveness, Including Guidance on the Payment of Bonuses and Hazard Pay, Loan Prepayments and the Loan Forgiveness Application

*Larry's Tax Law, 5.28.20*

Lawmakers May Not Have Abandoned Small Businesses After All – The Paycheck Protection Program Flexibility Act of 2020 May Be Just What the Doctor Ordered

*Larry's Tax Law, 5.28.20*

Having Employees Working Remotely May Become the New Norm – There May Be Tax and Other Traps Lurking Out There for Unwary Employers

*Larry's Tax Law*, 5.26.20

Love Thy Landlord – Prepayment of Rent with PPP Loan Proceeds May Not Be a Good Idea

*Larry's Tax Law*, 5.21.20

News From the Washington Department of Revenue to Taxpayers Subject to Its Business and Occupations Tax – Whether It Is Welcome News Is Yet to Be Determined

*Larry's Tax Law*, 5.18.20

The Worlds of Sports and Tax Law Intersect During the COVID-19 Pandemic

*Larry's Tax Law*, 5.15.20

PPP Loans May Not Be as Advertised for Businesses Shut Down During the COVID-19 Pandemic

*Larry's Tax Law*, 5.13.20

More Good News for Oregon Taxpayers – The Oregon Department of Revenue Got It Right

*Larry's Tax Law*, 5.7.20

Taxpayers May Get to Have Their Cake and Eat It Too After All – Senate Bill 3612 Could Be the Silver Bullet That Makes Things Right After the IRS Issued Notice 2020-32

*Larry's Tax Law*, 5.6.20

The IRS Has Determined That Taxpayers Who Obtain PPP Loan Forgiveness Cannot Have Their Cake and Eat It Too

*Larry's Tax Law*, 5.1.20

The CAT Still Has Sharp Teeth, but the Oregon Department of Revenue Has Temporarily Dulled Them a Bit

*Larry's Tax Law*, 4.30.20

A Taxpayer's Ability to Use Net Operating Losses Was Significantly Restricted by the TCJA, but the CARES Act Temporarily Loosens Things up – The Proper Use of NOLs Could Prove To Be an Important Strategy in Your Game Plan During These Challenging Times

*Larry's Tax Law*, 4.16.20

The IRS and Treasury Are Working Overtime to Provide Taxpayers with Joy, Hope and Optimism During These Trying Times

*Larry's Tax Law*, 4.13.20

Some Clarity to the Murky: Temporary Rules Relative to the Families First Coronavirus Response Act Have Been Issued

*Larry's Tax Law*, 4.7.20

Treasury Delivers Some More Good News – Notice 2020-20

*Larry's Tax Law, 3.27.20*

Important Update: Families First Coronavirus Response Act

*Larry's Tax Law, 3.25.20*

The IRS Will Put the American People First — No, Really (But Only for a Limited Time)

*Larry's Tax Law, 3.25.20*

The Oregon Department of Revenue Has Now Granted Relief to Oregon Taxpayers

*Larry's Tax Law, 3.25.20*

Tax Aspects of the Families First Coronavirus Response Act

*Larry's Tax Law, 3.24.20*

Treasury Delivers Some Good News in a Time When Good News Is Rare

*Larry's Tax Law, 3.19.20*

A Pleasant Distraction Courtesy of the Oregon Department of Revenue – Two More CAT Rules Go From Draft to Temporary Status

*Larry's Tax Law, 3.18.20*

The CAT Is Clearly Ruling the Roost in Oregon – It Is Occupying a Large Amount of Time for Tax Practitioners This Busy Season

*Larry's Tax Law, 2.26.20*

The Oregon Department of Revenue Is Hitting the Road Again – the CAT Tour Continues

*Larry's Tax Law, 2.13.20*

Be Careful What You Wish For – What May Be Good for Federal Income Tax Purposes May Not Be So Good For Purposes of the Oregon CAT

*Larry's Tax Law, 1.28.20*

Temporary Rules Keep Pouring in – the DOR Continues Its Efforts to Provide Guidance Relative to the CAT

*Larry's Tax Law, 1.21.20*

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*Larry's Tax Law, 12.20.19*

Continue to Keep Your Eyes Peeled and Your Ears Tuned-In for CAT Developments—They Are Rolling In

*Larry's Tax Law, 12.19.19*

The IRS Continues Taking Measures to Enhance Security – the EIN Application Process Changed Earlier This Year

*Larry's Tax Law*, 12.5.19

Hold the Phone, but Not Your Questions – Recent Oregon CAT Updates

*Larry's Tax Law*, 11.20.19

The CAT Has Gone Telephonic

*Larry's Tax Law*, 10.22.19

You're Invited – NYU's 78th Institute on Federal Taxation

*Larry's Tax Law*, 10.16.19

The CAT Continues to Be on the Prowl – the Oregon Department of Revenue's Town Hall Meetings Roadshow Made It to Portland

*Larry's Tax Law*, 10.9.19

School is Back in Session and the CAT is Among the Most Popular Courses

*Larry's Tax Law*, 10.2.19

It's Official! We Are Now Foster Garvey

*Larry's Tax Law*, 10.1.19

Be Aware: The CAT Is on the Prowl – the Oregon Department of Revenue's Town Hall Meetings Begin Tonight

*Larry's Tax Law*, 9.17.19

IRS Cleaning House at the Office of Professional Responsibility

*Larry's Tax Law*, 9.5.19

The Oregon Department of Revenue Plans to Publish Much Needed Guidance on the Newly Enacted Corporate Activity Tax

*Larry's Tax Law*, 8.22.19

Referendum to Repeal Oregon Corporate Activity Tax Has Wind Taken Out of Its Sails – The New Tax May Be Here to Stay

*Larry's Tax Law*, 7.25.19

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*Larry's Tax Law*, 7.16.19

Now You See It – Now You Don't. Like Magic, the City of Portland Disallows Depreciation Deductions Otherwise Allowable as a Result of Code Section 754

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Announcement About Garvey Schubert Barer

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**Opportunity Zone Funds – Part IV:** The Second Round of Proposed Regulations

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**Opportunity Zone Funds – Part III:** Lots of Questions But Few Answers

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**Opportunity Zone Funds – Part II:** Due Diligence Required

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**Opportunity Zone Funds – Part I:** Overview of the Law

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The Seventh Circuit Affirmed the U.S. Tax Court in *Exelon Corporation v. Commissioner* –  
Having Expert Tax Advisors on Your Team Will Not Always Relieve You From the Imposition of  
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Taxpayers Can Have Their Cake and Eat It at an Entertainment Event, and the Cost of the Cake  
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*Larry's Tax Law*, 10.8.18

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*Larry's Tax Law*, 9.7.18

Newly Proposed IRS Regulations Put a Monkey Wrench in Plans by Service Businesses

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New York AG Declares That Her State 'Will Not Be Bullied' – New York and Three Other States

File Lawsuit Attacking TCJA Provision That Limits SALT Deduction to \$10,000

*Larry's Tax Law*, 7.17.18

Out-of-State Sellers, Beware: The U.S. Supreme Court Opens the Door for States to Impose  
Sales Tax on Out-of-State Sellers Lacking Physical Presence

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*Larry's Tax Law*, 1.22.18

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