

Tax

Trusted advisors to guide you through the complex tax and business landscape

We are passionate about helping our clients understand complex tax matters and minimize risks while maximizing available tax benefits. We inform our clients of potential issues that may impact them along the way so that they avoid unpleasant surprises.

Whether a matter involves real estate transactions, corporate acquisitions, sales or reorganizations, or the formation and operation of corporations, partnerships or limited liability companies, we work closely with you to develop plans and solutions reflective of your specific objectives, making sure that you stay on the right side of the myriad of tax rules.

Clients look to us to address sophisticated tax matters involving corporations, limited liability companies, closely held companies, high-net-worth individuals, partnerships, municipalities, trusts and nonprofit organizations.

We offer practical guidance on federal, state and local tax issues associated with mergers and acquisitions, corporate formations and restructurings, debt workouts, liquidations, joint ventures, divestitures and spin-offs. Our team has extensive experience with non-income tax matters, including gross receipts taxes, sales and use taxes, real estate excise transfer taxes, leasehold excise taxes and property taxes.

We assist clients from a vast number of industries, including accounting firms. We represent a large number of accounting firms throughout the Pacific Northwest. Our attorneys advise accounting firms in a variety of legal matters, including entity formation, agreements among owners, quality assurance, ethics, claims defense and the drafting of engagement letters. We also provide accounting firms with support on tax and accounting matters, tax opinions, tax appeals and controversy, and tax planning. Additionally, our firm and its attorneys regularly host seminars and forums for accounting firms and CPAs, providing the opportunity to discuss hot tax issues and understand the

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Steven D. Nofziger
Ethan Rodgers
Cristopher D. Sinan
William G. Tonkin

Areas Of Focus

Federal Tax
Property Tax
State & Local Tax

ever-changing tax laws and regulations, enabling accounting professionals to better serve their clients. We are dedicated to supporting the accounting profession. Our tax attorneys regularly publish insights and legal updates on [Larry's Tax Law](#), a blog created by [Larry Brant](#), which is dedicated to providing technical support to tax and accounting professionals.

Corporate Transactions

Our attorneys help business clients plan for, identify and resolve tax issues arising in mergers, acquisitions, divestitures, recapitalizations, real estate and other transactions.

Disputes

We represent clients in disputes with the Internal Revenue Service, the Oregon Department of Revenue, the Washington Department of Revenue, and several other state and local taxing authorities throughout the audit process, at the various levels of administrative appeal and in litigation. We have assisted several clients regarding tax consequences incident to civil litigation, as well as in divorce matters. Additionally, we provide representation in civil tax audits, appeals and trials in tax court.

Federal Taxation

We represent clients in disputes with the Internal Revenue Service at the audit level, at the appellate level, and in litigation. Our experience also includes obtaining private letter rulings or technical advice from the Internal Revenue Service. We regularly address the special concerns of tax-exempt entities under the Internal Revenue Code, including participating mortgage loans, unrelated business taxable income, prohibited transactions under ERISA, and the Department of Labor's plan asset rules defining real estate operating companies and venture capital operation companies. We are also experienced in organizing and operating REITs and have set up REMICs for our financial institution clients.

Nonprofits & Tax-Exempt Organizations

We have extensive experience representing nonprofit and tax-exempt entities, including public charities and private foundations. This includes assisting with entity formation and applying for tax-exempt status, advising on corporate governance and fiduciary issues, advising on donation and endowment matters, providing tax advice regarding investments and joint ventures in order to avoid or minimize the tax on unrelated business taxable income (UBTI) and assisting with federal and state tax compliance matters (including issues relating to tax-exempt status and IRC chapter 42 excise taxes).

Partnerships & Joint Ventures

Our tax attorneys are experienced in identifying and addressing the issues embedded in the complex regulations specifically applicable to these entities governing capital contributions, taxable and nontaxable distributions, tax allocations, apportionment of liabilities in investors' tax basis, the award of interests to service members, dispositions of entity interests, and dissolution and terminating transactions.

Real Estate

Our tax attorneys handle matters for our various real estate clients, including taxable institutional and private investors, corporate real estate users, financial institutions, foreign investors, developers, syndicators, tax-exempt organizations, and public and private pension funds. Our tax attorneys frequently assist clients with real and personal property taxation, as well as real estate transactions and personal property exchanges. We are particularly skilled at structuring and restructuring partnership, limited liability company and joint venture ownership vehicles.

State & Local Tax

In addition to helping clients with entity formation and business and real estate transactions, we handle a broad range of state and local taxes, including income, sales, estate, employment, gross receipts and other special excise taxes.

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

One Big Beautiful Bill Act, H.R. 1 – 119th Congress (2025-2026): Part III – Gambling / Code Section 165(d)

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

Holiday Greetings from Larry's Tax Law

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

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part VI – Revocation of an S Corporation Election
Larry's Tax Law, 5.2.24

Larry's Tax Law Has Surpassed the One-Decade Milestone
Larry's Tax Law, 4.25.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part V – Spouses Owning Shares of an S Corporation
Larry's Tax Law, 4.4.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part IV – Suspended Losses of an S Corporation
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

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part III – Code Section 1361(b)(1)(C)
Larry's Tax Law, 2.8.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part II – Code Sections 1375 and 1362(d)(3)

Larry's Tax Law, 1.25.24

A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part I – The Built-In-Gains Tax

Larry's Tax Law, 1.10.24

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

Holiday Greetings from Larry's Tax Law

Larry's Tax Law, 12.7.23

You're Invited – NYU 82nd Institute on Federal Taxation (New York and California)

Larry's Tax Law, 9.27.23

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

Larry's Tax Law, 6.7.23

IRS Commissioner Werfel Issues the 2023-2031 Strategic Plan

Larry's Tax Law, 4.10.23

Holiday Greetings from Larry's Tax Law

Larry's Tax Law, 12.21.22

Taxpayers Take a Hit in the Washington Capital Gains Tax Battle

Larry's Tax Law, 11.30.22

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

You're Invited – NYU's 81st Institute on Federal Taxation

Larry's Tax Law, 10.4.22

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

Larry's Tax Law, 6.16.22

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

Larry's Tax Law, 1.5.22

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

Holiday Greetings from Larry's Tax Law

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

Larry's Tax Law, 6.23.20

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

Holiday Greetings from Larry's Tax Law

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

2019 NYU Tax Conferences in July

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

Larry's Tax Law, 7.11.19

Announcement About Garvey Schubert Barer

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Oregon's New Corporate Activity Tax

Larry's Tax Law, 6.4.19

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

Larry's Tax Law, 3.14.19

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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Holiday Greetings from Larry's Tax Law

Larry's Tax Law, 12.18.18

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 Accuracy-Related Penalties

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Taxpayers Can Have Their Cake and Eat It at an Entertainment Event, and the Cost of the Cake May Be 50% Deductible

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You're Invited – NYU's 77th Institute on Federal Taxation

Larry's Tax Law, 9.7.18

Newly Proposed IRS Regulations Put a Monkey Wrench in Plans by Service Businesses Seeking IRC § 199A Deduction

Larry's Tax Law, 8.8.18

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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Decoding the Tax Cuts and Jobs Act – Part X: Oregon Disconnects from IRC Section 199A

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Decoding the Tax Cuts and Jobs Act – Part IX: Impact on M&A Transactions

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Oregon's Short-Term Rental Tax Expands its Reach

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Decoding the Tax Cuts and Jobs Act – Part VIII: Charitable and Tax-Exempt Organizations / Estate and Gift Taxes

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Decoding the Tax Cuts and Jobs Act – Part VI: Employment and Fringe Benefit Related Provisions

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Decoding the Tax Cuts and Jobs Act – Part V: Changes to IRC §163(j) and the Business Interest Deduction Rules

Larry's Tax Law, 2.6.18

Decoding the Tax Cuts and Jobs Act – Part IV: The IRC § 199A Deduction for Qualified Business Income—the Devil Is in the Details and the Definitions!

Larry's Tax Law, 1.29.18

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