

## Larry J. Brant

Principal

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Larry is client centric. He is driven to provide clients with timely, practical and effective guidance on tax and business legal matters.

Larry is Chair of the Foster Garvey Tax & Benefits practice group. He is licensed to practice in Oregon and Washington. Larry's practice focuses on assisting public and private companies, partnerships, and high-net-worth individuals with tax planning and advice, tax controversy, and business transactions. He regularly advises clients in entity selection and formation, structuring mergers and acquisitions, joint ventures and other business transactions.

Larry represents a number of professional services clients in accounting, law, healthcare, behavioral health, dentistry, engineering and architecture. Additionally, he represents a large array of clients straddling several industries, including logistics, manufacturing, high tech, recycling, construction, real estate and maritime.

Larry is a past Chair of the Oregon State Bar Taxation Section. He was the long term Chair of the Oregon Tax Institute and is currently a member of the Board of Directors of the Portland Tax Forum. Larry is an Expert Contributor to Thomson Reuters Checkpoint Catalyst. He is a Fellow in the American College of Tax Counsel.

Larry publishes articles on numerous income tax issues, including Taxation of S Corporations, Reasonable Compensation, Circular 230, Worker Classification, § 1031 Exchanges, Choice of

### Services

Tax  
Federal Tax  
State & Local Tax  
Business & Corporate Finance  
Mergers & Acquisitions  
Luxury Law  
Real Estate Funds & Syndications

### Admissions

Oregon, 1984  
Washington, 1985  
U.S. District Court, District of Oregon, 1984  
U.S. Tax Court, 1991

Entity, Entity Tax Classification, and State and Local Taxation. In addition, he regularly speaks at national, regional and local tax institutes, including the NYU Tax Institute, the Notre Dame Tax & Estate Planning Institute, the Florida Tax Institute, the NYU Tax Conferences in July, the Portland Tax Forum, the OSCP Annual State and Local Tax Conference, the OSCP Annual Real Estate Conference, the OSCP Annual Forest Products Conference, the IRS Tax Practitioners Forum, the Northwest Federal Tax Conference and the Oregon Tax Institute.

Larry was the 2015 Recipient of the Oregon State Bar Tax Section Award of Merit, recognizing him for professionalism, reputation, leadership, and service to the tax community and the community at large.

He is the Editor and an author for [Larry's Tax Law](#), a blog dedicated to providing technical support to tax and accounting professionals.

## Education

LL.M., Taxation, University of Florida College of Law, 1987

- Research Fellow, 1986-1987

J.D., Willamette University College of Law (*cum laude*), 1984

B.S., Portland State University, Business Administration (*cum laude*), 1981

## Honors & Recognition

JD Supra Readers' Choice Awards, "Top Author" for Tax, 2025-present, 2019-2022

*The Best Lawyers in America*®

- Litigation and Controversy - Tax, 2026
- Tax Law, 2009-present
- Best Lawyers® "Lawyer of the Year," Tax, 2024, 2022

Oregon Super Lawyers list, 2006-2023

- Top 50 Lawyers, 2018

Oregon State Bar Tax Section Award of Merit, Recipient, 2015

"Best of the Bar" Award in Taxation, *Portland Business Journal*, 2005

American Institute of Certified Public Accountants Outstanding Instructor for courses on 1031 Exchanges, 1994-1995

Martindale-Hubbell AV Preeminent rating

Legal 500 City Elite

- Portland – Corporate and M&A, 2026

## Professional Activities

American Bar Association, Tax Section, Member, 1987-present

American College of Tax Counsel, Fellow, 2015-present

Northwestern School of Law of Lewis & Clark College, Adjunct Professor, Corporate Taxation, 2005-present

Oregon State Bar, Tax Section, Member 1987-present

- Chair, 2011-2012
- Executive Committee Member, 2005-2012
- Vice Chair, 2010-2011
- Secretary, 2009
- Treasurer, 2008

Oregon Tax Institute, Chair, 2013-2014; 2012-2013; 2011-2012; 2008-2009

Portland Tax Forum, Board of Directors, Member, 2010-present

Thomson Reuters Checkpoint Catalyst, Expert Contributor

Washington State Bar Association, Tax Section, Member, 1987-present

## Community Activities

Albertina Kerr Centers for Children, Board of Directors, Member, 1987-1992

Maayan Torah Day School

- Pro Bono Honors (assistance with securing multi-year lease for a new campus and schoolhouse), 2019

Oregon Business for Oregon Kids, Board of Directors, Member, 1990-1996

Portland State University

- Viking Merit Award for Outstanding and Dedicated Service, 1993

Robison Jewish Home

- Board of Directors, Member, 1990-1994
- Recognition for Outstanding Service as a Member of the Board of Trustees of Robison Jewish Home, 1994

University Club of Portland Membership Committee, Member, 2005-2006

## News

Larry Brant and Greg Duff Selected as 'Top Authors' in 2026 JD Supra Readers' Choice Awards  
*Foster Garvey Newsroom*, 2.23.26

18 Foster Garvey Attorneys Named to 2026 Legal 500 City Elite Lists  
*Foster Garvey Newsroom*, 1.21.26

71 Foster Garvey Attorneys Recognized Among the 2026 Best Lawyers in America; Paul Trinchero Named 'Lawyer of the Year'  
8.21.25

Oregon Society of CPAs Features Larry Brant's Article on the Significant Tax Increases in Washington State  
6.24.25

Larry Brant and Greg Duff Named 'Top Authors' in 2025 JD Supra Readers' Choice Awards  
*Foster Garvey Newsroom*, 3.3.25

65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year'  
*Foster Garvey Newsroom*, 8.15.24

Larry Brant Quoted in *Law360 Tax Authority* on Santa Fe Natural Tobacco Co. Ruling  
*Foster Garvey Newsroom*, 6.24.24

Larry Brant Quoted in *Tax Notes* on *Santa Fe Natural Tobacco Co. v. Department of Revenue*  
*Foster Garvey Newsroom*, 6.24.24

Larry Brant Quoted in *Fortune* About the Exodus of the Ultrawealthy to Lower-Tax States  
*Fortune*, 2.16.24

Larry Brant Quoted in *Law360 Tax Authority* About Santa Fe Natural Tobacco Co. Case in Oregon Supreme Court  
*Foster Garvey Newsroom*, 11.10.23

57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two Portland Attorneys Named 'Lawyer of the Year'  
*Foster Garvey Newsroom*, 8.17.23

Six Portland Attorneys Named to 2023 Oregon Super Lawyers Lists  
*Foster Garvey Newsroom*, 7.24.23

Larry Brant Comments on Oregon Tax Court Decision Involving Public Law 86-272 Protections in *Tax Notes State*  
*Tax Notes State*, 9.5.22

45 Foster Garvey Attorneys Recognized Among *The Best Lawyers In America*®  
*Foster Garvey Newsroom*, 8.18.22

Four Attorneys Recognized in Oregon Super Lawyers for 2022  
*Foster Garvey Newsroom*, 7.1.22

Larry Brant, Greg Duff and Josh Bloomgarden Named 'Top Authors' in 2022 JD Supra Readers' Choice Awards  
*Foster Garvey Newsroom*, 3.7.22

Larry Brant Quoted in *Tax Notes* Regarding Impact of Biden's Tax Proposals on Choice of Entity Analysis  
*Tax Notes*, 9.9.21

38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch  
*Foster Garvey Newsroom*, 8.19.21

Six Attorneys Recognized in Oregon Super Lawyers for 2021  
*Foster Garvey Newsroom*, 7.12.21

Foster Garvey Named 'Top Firm' in 2021 JD Supra Readers' Choice Awards; Greg Duff, Larry Brant and Peter Evalds Selected as 'Top Authors'  
3.31.21

43 Attorneys Named 2021 *Best Lawyers in America*; 10 Named Best Lawyers: Ones to Watch  
*Foster Garvey Newsroom*, 8.20.20

Seven Attorneys Named to Oregon Super Lawyers List  
*Foster Garvey Newsroom*, 7.6.20

Larry Brant Quoted in *Outside* About Tax Implications of Found Treasure Trove  
*Outside Magazine*, 6.9.20

Foster Garvey Recognized as 'Top Firm' in 2020 JD Supra Readers' Choice Awards; Greg Duff and Larry Brant Named 'Top Authors'  
*Foster Garvey Newsroom*, 4.29.20

50 Foster Garvey Attorneys Named 2020 *Best Lawyers in America*  
*Foster Garvey Newsroom*, 8.15.19

32 Attorneys Named Super Lawyers and Eight Named Rising Stars  
*Foster Garvey Newsroom*, 6.10.19

Greg Duff and Larry Brant Recognized for Thought Leadership Achievement; Named 'Top Authors' in 2019 JD Supra Readers' Choice Awards  
*Foster Garvey Newsroom*, 4.2.19

Larry Brant Recognized for His Commitment to the Community  
*Foster Garvey Newsroom*, 2.20.19

Larry Brant Quoted in the *Portland Business Journal* About Importance of Proper Due Diligence in Qualified Opportunity Fund Investments  
*Portland Business Journal*, 2.8.19

Larry Brant Was Featured in the Thomson Reuters Checkpoint 2017 Lookbook  
*Thomson Reuters Checkpoint 2017 Lookbook: The Impact of Technology on Tax and Accounting*, 1.18

### **Speaking Engagements**

"A Continuing Magical Mystery Tour Through Subchapter S," New York University 84th Institute on Federal Taxation (California)  
Speaking Engagement  
San Francisco, CA, 11.20.25

"A Continuing Magical Mystery Tour Through Subchapter S," New York University 84th Institute on Federal Taxation (New York)  
Speaking Engagement  
New York, NY, 10.23.25

"A Magical Mystery Tour Through Subchapter S – A Look At Some Of The Twists and Turns," New York University 83rd Institute on Federal Taxation (California)  
Speaking Engagement  
San Diego, CA, 11.21.24

"A Magical Mystery Tour Through Subchapter S – A Look At Some Of The Twists and Turns," New York University 83rd Institute on Federal Taxation (New York)  
Speaking Engagement  
New York, NY, 10.24.24

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary," Hawaii Association of Public Accountants  
Speaking Engagement  
Las Vegas, NV, 6.21.24

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary," New York University 82nd Institute on Federal Taxation (California)  
Speaking Engagement  
Berkeley, CA, 11.16.23

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary," 2023 OSCP Northwest Federal Tax Conference  
Speaking Engagement  
Beaverton, OR, 11.14.23

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary," New York University 82nd Institute on Federal Taxation (New York)  
Speaking Engagement  
New York, NY, 10.26.23

"Entity Classification – The Check-The-Box Regulations Revisited," 49th Annual University of Notre Dame Tax & Estate Planning Institute  
Speaking Engagement  
South Bend, IN, 9.22.23

"Worker's Classification," Willamette University College of Law  
Speaking Engagement  
Salem, OR, 3.9.23

"Entity Classification – The Check-The-Box Regulations Revisited," New York University 81st Institute on Federal Taxation  
Speaking Engagement  
San Diego, CA, 11.17.22

"Entity Classification – The Check-The-Box Regulations Revisited," New York University 81st Institute on Federal Taxation  
Speaking Engagement  
New York, NY, 10.27.22

"The Intersection of Code Sections 1031 and 1400Z," 2022 OSCP Northwest Federal Tax Conference  
Speaking Engagement  
10.24.22

"Entity Classification – The Check-The-Box Regulations Revisited," New York University Advanced Conference on Subchapter S  
Speaking Engagement  
New York, NY, 7.21.22

"Oregon Real Estate Tax Update – A Review of Recent Income Tax Developments in Oregon Impacting Real Estate Investors," 2022 OSCP Annual Real Estate Conference  
Speaking Engagement  
In-Person/Virtual Event, 6.8.22

"Revisiting Choice of Entity in Light of Tax Changes on the Horizon," 2022 OSCPA Farming, Ranching & Agribusiness Conference  
Speaking Engagement  
Bend, OR, 6.3.22

"The Road Between Subchapter C and Subchapter S – It May Be a Well-Traveled Two-Way Thoroughfare, But It Isn't Free of Potholes," 2022 Oregon Tax Institute  
Speaking Engagement  
Portland, OR, 6.2.22

"Section 1031 Exchanges: A Look at Recent Developments and Other Tax Deferral Alternatives," Oregon State Bar Taxation Section CLE  
Speaking Engagement  
Virtual Event, 2.16.22

"Revisiting Choice of Entity in Light of Tax Changes on the Horizon," OSCPA 2021 Northwest Federal Tax Conference  
Speaking Engagement  
Virtual Event, 10.25.21

"The Road Between Subchapter C and Subchapter S – It May Be a Well-Traveled Two-Way Thoroughfare, But It Isn't Free Of Potholes," New York University Advanced Conference on Subchapter S  
Speaking Engagement  
Virtual Event, 7.30.21

"A Good Look At The Limitations to Code Section 1031 and Other Possible Deferral Alternatives," OSCPA 2021 Annual Real Estate Conference  
Speaking Engagement  
Virtual Event, 6.9.21

"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 Association of Tax Consultants  
Speaking Engagement  
Virtual Event, 10.26.20

"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," Portland Tax Forum  
Speaking Engagement  
Virtual Event, 9.24.20

"The Oregon Corporate Activity Tax," Oregon Society of Certified Public Accountants (OSCPA)  
2020 OSCP A State & Local Tax Conference  
Speaking Engagement  
Portland, OR, 1.6.20

"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," New York University 78th Institute  
on Federal Taxation  
Speaking Engagement  
San Francisco, CA, 11.14.19

"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  
Portland, OR, 10.28.19

"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," New York University 78th Institute  
on Federal Taxation  
Speaking Engagement  
New York, NY, 10.24.19

"Tax Law Update for Family Law Practitioners," Oregon State Bar - Family Law Section 2019  
Annual Conference  
Speaking Engagement  
Sunriver, OR, 10.11.19

"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," New York University Tax  
Conferences in July – Advanced Conference on Subchapter S  
Speaking Engagement  
New York NY, 7.25.19

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," 64th Annual  
Hawaii Association of Public Accountants State Convention  
Speaking Engagement  
Las Vegas, NV, 6.14.19

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," New York  
University 77th Institute on Federal Taxation  
Speaking Engagement  
San Diego, CA, 11.15.18

"What a Family Law Practitioner Needs to Know About the Tax Cuts and Jobs Act," Clackamas County Bar Association Fall Conference  
Speaking Engagement  
Oregon City, OR, 11.8.18

"The Tax Cuts and Jobs Act – What It May Mean to Your Clients," Estate Planning Council of Portland Mini-Seminar  
Speaking Engagement  
Portland, OR, 11.7.18

"Navigating the Built In Gains Tax for C to S Conversions After the Tax Cuts and Jobs Act," Oregon Society of Certified Public Accountants (OSCPA) 2018 Northwest Federal Tax Conference  
Speaking Engagement  
Portland, OR, 11.5.18

"Developments in the World of IRC Section 1031 Exchanges, Including the Impact of the Tax Cuts and Jobs Act," 2018 IRS/Practitioners Forum  
Speaking Engagement  
Wilsonville, OR, 10.31.18

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," New York University 77th Institute on Federal Taxation  
Speaking engagement  
New York, NY, 10.25.18

"Evaluating the Built-in Gains Tax for C to S Conversions After TCJA," New York University Tax Conferences in July – Advanced Conference on Subchapter S  
Speaking Engagement  
New York, NY, 7.26.18

"Developments in the World of IRC Section 1031 Exchanges Including the TCJA," Oregon Society of Certified Public Accountants (OSCPA) Forest Products Conference  
Speaking Engagement  
Eugene, OR, 6.22.18

"What Family Law Practitioners Need to Know About the New Tax Laws," American Academy of Matrimonial Lawyers 9th Bi-Annual Continuing Legal Education Program  
Speaking Engagement  
Portland, OR, 4.20.18

"Tax Reform and What It May Mean for You & Your Business," Multi-housing Laundry Association (MLA) 2018 Spring Educational Conference  
Speaking Engagement  
Palm Beach, FL, 4.14.18

"Worker Classification: Looking Through the Lens of Federal, State and Local Law," Willamette Law Review Tax Symposium  
Speaking Engagement  
Salem, OR, 2.2.18

"Dean's Student Circle - Leadership Presentation," Portland State University, School of Business Administration  
Speaking Engagement  
Portland, OR, 1.19.18

"The Built-in Gains Tax Revisited," New York University 76th Institute on Federal Taxation  
Speaking Engagement  
San Francisco, CA, 11.16.17

"The Built-in Gains Tax Revisited," New York University 76th Institute on Federal Taxation  
Speaking Engagement  
New York, NY, 10.26.17

"Tax Policy Under the Current Administration," Portland State University  
Speaking Engagement  
Portland, OR, 9.8.17

"Entity Classification – Another Look at the Check-the-Box Regulations," New York University Summer Institute in Taxation  
Speaking Engagement  
New York, NY, 7.27.17

"Developments in the World of IRC § 1031 Exchanges," 2017 Oregon Society of Certified Public Accountants Annual Real Estate Conference  
Speaking Engagement  
Portland, OR, 6.14.17

"Oregon Legislative Concept 3548 – Just When You Thought Measure 97 Was Dead, It May Be Back!" Washington State Bar Association Taxation Section SALT Committee Meeting  
Speaking Engagement  
Seattle, WA, 3.23.17

"Measure 97 – The Aftermath," Bank of America  
Speaking Engagement  
Portland, OR, 12.21.16

"Entity Classification - Another Look At the Check-The-Box Regulations," New York University  
75th Institute on Federal Taxation  
Speaking Engagement  
San Diego, CA, 11.17.16

"Entity Classification - Another Look At the Check-The-Box Regulations," New York University  
75th Institute on Federal Taxation  
Speaking Engagement  
New York, NY, 10.27.16

"Another Look at Worker Classification - Employee vs. Independent Contractor," IRS Tax  
Practitioners Forum  
Speaking Engagement  
Portland, OR, 10.24.16

"Another Look At Worker Classification - Employee vs. Independent Contractor," Oregon  
Society of Certified Public Accountants, Business & Industries Annual Seminar  
Speaking Engagement  
Portland, OR, 10.14.16

"Measure 97 – What Does It Mean to You?" U.S. Trust Luncheon Presentation  
Speaking Engagement  
Portland, OR, 9.20.16

"The Complete Anatomy of a Qualified Subchapter S Subsidiary Election – Not Just the Nuts  
and Bolts", NYU Summer Institute In Taxation – Wealth Planning For High Net-Worth Individuals  
and Owners of Closely-Held Businesses  
Speaking Engagement  
New York, NY, 7.28.16

"The Complete Anatomy of a Q Sub Election – Not Just the Nuts and Bolts", OSB Taxation  
Section  
Speaking Engagement  
Portland, OR, 6.23.16

"The Complete Anatomy of a Qualified Subchapter S Election – Not Just the Nuts and Bolts",  
Oregon Society of Certified Public Accountants Annual Real Estate Tax Conference  
Speaking Engagement  
Portland, OR, 6.15.16

"Employee vs. Independent Contractor – Worker Classification", Florida Tax Institute  
Speaking Engagement  
Tampa, FL, 3.30.16

"The Continuing Evolution of Circular 230," Washington State Bar Association Tax Section  
Annual Conference  
Speaking Engagement  
Seattle, WA, 12.15.15

"Current Developments in Tax Law," Portland State Tax Practitioners Institute  
Speaking Engagement  
Portland, OR, 11.17.15

"The Complete Anatomy of a Q Sub Election - Not Just the Nuts and Bolts," 74th Institute on  
Federal Taxation  
Speaking Engagement  
San Francisco, CA, 11.15.15

"The Complete Anatomy of a Q Sub Election - Not Just the Nuts and Bolts," 74th Institute on  
Federal Taxation  
Speaking Engagement  
New York, NY, 10.25.15

"The Continuing Evolution of Circular 230," Annual Meeting, National Society of Accountants  
Speaking Engagement  
Vancouver, B.C., 8.20.15

"1031 Exchanges," 2015 Oregon Society of Certified Public Accountants Annual Real Estate  
Conference  
Speaking Engagement  
Portland, OR, 6.17.15

"How Tax Lawyers Can Work With CPAs & Other Tax Advisors," Oregon State Bar Tax Section  
(New Tax Lawyer Committee)  
Speaking Engagement  
Portland, OR, 5.20.15

"What A Business Lawyer Needs to Know About Drafting Partnership Agreements/Choice of  
Entity," Northwestern School of Law, Lewis & Clark College  
Speaking Engagement  
Portland, OR, 4.10.15

"Circular 230," Oregon State Bar  
Speaking Engagement  
Portland, OR, 1.15.15

"Recent Cases and Rulings," Portland State University Tax Practitioners Institute  
Speaking Engagement  
Wilsonville, OR, 12.3.14

"Developments in the World of S Corporations," 73rd Institute on Federal Taxation, New York  
Tax Institute  
Speaking Engagement  
San Diego, CA, 11.16.14

"Circular 230," Mid Valley Tax Forum  
Speaking Engagement  
Salem, OR, 11.4.14

"Developments in the World of S Corporations," 73rd Institute on Federal Taxation, New York  
Tax Institute  
Speaking Engagement  
New York, NY, 10.19.14

"Recent Developments in the World of IRC Section 1031 Exchanges," Oregon Society of  
Certified Public Accountants Annual Real Estate Tax Conference  
Speaking Engagement  
Portland, OR, 6.18.14

"Recent Developments in the World of S Corporations" and "Reasonable Compensation,"  
Hawaii Association of Public Accountants, Annual Conference  
Speaking Engagement  
Maui, HI, 6.12.14

"Recent Developments in the World of 1031 Exchanges" and "Worker Classification," National  
Association of Public Accountants, Annual Conference on Emerging Tax Issues  
Speaking Engagement  
Las Vegas, NV, 5.5.14

"Recent Developments, including Cases, Rulings and Legislation," Portland State University Tax  
Institute  
Speaking Engagement  
Wilsonville, OR, 12.11.13

"Reasonable Compensation," Portland Tax Forum  
Speaking Engagement  
Multnomah Athletic Club, Portland, OR, 12.5.13

"Recent Developments, including Cases, Rulings and Legislation," Portland State University Tax  
Institute  
Speaking Engagement  
Portland, OR, 12.3.13

"Unreasonable Compensation," NYU 72nd Institute on Federal Taxation  
Speaking Engagement  
San Francisco, CA, 11.20.13

"Recent Developments, including Cases, Rulings and Legislation," Portland State University Tax  
Institute  
Speaking Engagement  
Eugene, OR, 11.13.13

"Unreasonable Compensation," NYU 72nd Institute on Federal Taxation  
Speaking Engagement  
New York, NY, 10.23.13

"S Corporations", Mid Valley Tax Forum  
Speaking Engagement  
Salem, OR, 9.24.13

"Recent Developments In The World Of S Corporations," Oregon State Bar Tax Section  
Speaking Engagement  
Portland, OR, 5.16.13

"Recent Tax Cases & Rulings," PSU Tax Practitioner Institute  
Speaking Engagement  
Wilsonville, OR, 12.11.12

"Recent Tax Cases & Rulings," PSU Tax Practitioner Institute  
Speaking Engagement  
Portland, OR, 12.4.12

"Recent Tax Cases & Rulings," PSU Tax Practitioner Institute  
Speaking Engagement  
Eugene, OR, 11.13.12

"S Corporations Update," IRS Tax Practitioners Forum  
Speaking Engagement  
Portland, OR, 11.2.12

"Taxation of S Corporations," OSCPA IRS/Practitioners Tax Forum  
Speaking Engagement  
Portland, OR, 11.2.12

"Recent Developments in the World of S Corporations," Eugene Springfield Tax Association  
Speaking Engagement  
Eugene, OR, 4.24.12

"Recent Development in the World of S Corporations," 2011 Portland State University Tax  
Practitioners Institute  
Speaking Engagement  
Wilsonville, OR, 12.13.11

"Recent Development in the World of S Corporations," 2011 Portland State University Tax  
Practitioners Institute  
Speaking Engagement  
Portland, OR, 12.6.11

"Recent Development in the World of S Corporations," 2011 Portland State University Tax  
Practitioners Institute  
Speaking Engagement  
Eugene, OR, 11.8.11

"What Makes LL.M Programs Different From Each Other?" Oregon State Bar Taxation Section  
Speaking Engagement  
Portland, OR, 10.29.11

"Development of a Tax Lawyer," University of Florida Tax Forum  
Speaking Engagement  
Gainesville, FL, 9.16.11

"Developments in the World of S Corporations," Tax Section, Oregon State Bar Salem, Mid-  
Valley Tax Forum  
Speaking Engagement  
Salem, OR, 7.19.11

"State Residency-Planning Opportunities," Garvey Schubert Barer Tax Roundtable  
Seminar  
Garvey Schubert Barer, Portland, OR, 5.17.11

"Employee vs. Independent Contractor: Another Look at Worker Classification," 33rd Annual  
Convention, Transportation Intermediaries Association  
Speaking Engagement  
Orlando, FL, 4.7.11

"2011 Tax Update," Garvey Schubert Barer Tax Roundtable  
Seminar  
Garvey Schubert Barer, Portland, OR, 2.15.11

"Employee vs. Independent Contractor: Another Look at Worker Classification," Oregon Society  
of Enrolled Agents  
Speaking Engagement  
Portland, OR, 2.15.11

"Employee v. Independent Contractor: Another Look at Worker Classification," Oregon Society  
of Certified Public Accountants (OSCPA) State & Local Tax Conference  
Speaking Engagement  
Portland, OR, 1.7.11

"Recent Rulings and Cases," Portland State University Tax Institute  
Speaking Engagement  
Wilsonville, OR, 12.13.10

"Developments in the World of S Corporations," Garvey Schubert Barer Tax Roundtable  
Speaking Engagement  
Garvey Schubert Barer, Portland, OR, 12.7.10

"Recent Rulings and Cases," Portland State University Tax Institute  
Speaking Engagement  
Portland, OR, 12.1.10

"Recent Rulings and Cases," Portland State University Tax Institute  
Speaking Engagement  
Eugene, OR, 11.15.10

"Taxation of S Corporations," Oregon Society of Certified Public Accountants (OSCPA)  
Speaking Engagement  
Portland, OR, 11.1.10

"Development in the World of S Corporations," Tax Section, Oregon State Bar  
Speaking Engagement  
Portland, OR, 10.14.10

"Health Care Reform: Understanding the Impact on Your Client's Bottom Line," Garvey Schubert  
Barer Tax Roundtable  
Seminar  
Garvey Schubert Barer, Portland, OR, 9.21.10

"What's New in the World of 1031 Exchanges – 1031 Exchange Update," 2010 Oregon Society of Certified Public Accountants (OSCPA) Real Estate Conference  
Speaking Engagement  
Embassy Suites Hotel Portland Airport, Portland, Oregon, 6.11.10

"Recent Developments in the World of IRC 1031 Exchanges," Oregon Society of Certified Public Accountants (OSCPA) Real Estate Tax Conference  
Speaking Engagement  
Portland, OR, 6.11.10

"Employee v. Independent Contractor – Worker Classification," Garvey Schubert Barer Tax Roundtable  
Seminar  
Garvey Schubert Barer, Portland, OR, 5.17.10

"Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute  
Speaking Engagement  
Wilsonville, OR, 12.8.09

"Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute  
Speaking Engagement  
Portland, OR, 12.4.09

"Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute  
Speaking Engagement  
Eugene, OR, 11.17.09

"Taxation of S Corporations," Oregon Society of Certified Public Accountants  
Speaking Engagement  
Portland, OR, 9.23.09

"Recent Developments in the World of IRC §1031 Exchanges," Oregon State Bar Real Estate and Land Use Section  
Speaking Engagement  
Portland, OR, 6.11.09

"Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Certified Public Accountants  
Speaking Engagement  
Portland, OR, 5.27.09

"Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Enrolled Agents  
Speaking Engagement  
Portland, OR, 4.21.09

"1031 Exchanges," Oregon Society of Certified Public Accountants, IRS Tax Practitioners Forum  
Speaking Engagement  
Embassy Suites Hotel Portland Airport, Portland, OR, 10.31.08

"What Non-Tax Attorneys Need to Know: Tax Implications of Using LLCs," Oregon State Bar Annual Business Law Section Conference  
Speaking Engagement  
Oregon Convention Center, Portland, OR, 10.24.08

"Circular 230," Oregon Society of Enrolled Agents Annual Meeting  
Speaking Engagement  
Kennedy School, Portland, OR, 10.21.08

"Taxation of S Corporations - Not Just the Nuts and Bolts," Oregon Society of Certified Public Accountants  
Speaking Engagement  
OSCPA Center, Beaverton, OR, 9.17.08

"Tax Savings Through 1031 Exchanges," Oregon Society of Certified Public Accountants  
Speaking Engagement  
Crowne Plaza, Lake Oswego, OR, 6.25.08

"1031 Exchanges and Timber Transactions," Forest Products Conference  
Speaking Engagement  
Hilton Eugene & Conference Center, Eugene, OR, 6.9.08

"Recent Developments in the World of 1031 Exchanges," Oregon and Washington Tax Institute  
Speaking Engagement  
W Hotel, Seattle, WA, 5.1.08

"Recent Developments in 1031 Exchanges," Northwest Tax Institute  
Speaking Engagement  
Grand Wailea Hotel, Maui, HI, 10.22.07

"What is New in the World of IRC Section 1031 Exchanges," Multnomah Bar Association Young Lawyers Section  
Speaking Engagement  
Standard Insurance Center, Portland, OR, 10.9.07

Tax Savings Through 1031 Exchanges  
Speaking Engagement  
Downtown Athletic Club, Eugene, OR, 9.26.07

Taxation of S Corporations - Not Just the Nuts and Bolts  
Speaking Engagement  
Embassy Suites Hotel Portland Airport, Portland, OR, 9.20.07

Tax Savings Through 1031 Exchanges  
Speaking Engagement  
Crowne Plaza, Lake Oswego, OR, 6.25.07

"Recent Developments in the World of IRC Section 1031 Exchanges," Oregon Society of  
Certified Public Accountants Real Estate Conference  
Speaking Engagement  
Embassy Suites Hotel Portland Airport, Portland, OR, 6.8.07

"New Developments in the World of 1031 Exchanges," Federal Exchange Accommodators  
Regional Conference  
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Seattle, WA, 2.10.07

## **Legal Alerts**

Do Olympians Owe Taxes on the Value of Their Medals?  
2.24.14

Consolidated Appropriations Act, 2014, Signed Into Law by President Barack Obama  
1.23.14

My Dog Ate the S Election, Now What?  
8.26.13

I Sold the Ferrari but Failed to pay the IRS - Oops!  
6.28.13

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6.3.13

The Affordable Care Act Creates A Trap For The Unwary-- Worker Misclassification  
4.9.13

IRS Expands its Voluntary Worker Classification Settlement Program  
3.13.13

U.S. Royalties vs. Services Income for Non-U.S. Citizens: A Hole-in-One or a Bogey?  
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Preparing for FATCA Compliance  
4.22.11

The Husband-Wife Qualified Joint Venture Filing Option: Proper Social Security and Medicare  
Crediting and Simplified Tax Reporting  
9.2.10

New Administrative Rule Clarifies Gray Areas of Oregon's Tax Amnesty Program  
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Oregon's Corporate Excise Tax Substantial Nexus Rule 'Substantially' Applies to All Tax Periods  
Open To Examination  
11.16.09

Employer-Owned Life Insurance Rules May Unintentionally 'Clean Up' More Than Just Wal-Mart  
'Janitor Policies'  
1.1.09

Failure of IRC §1031 Exchange Qualified Intermediary Highlights Risks and Is a Reminder of the  
Importance of Due Diligence When Selecting a Qualified Intermediary  
12.22.08

New 'Bailout' Law Bails Out More than Just Financial Institutions - More Likely Than Not  
Standard for Tax Return Preparers is Replaced by Substantial Authority Standard  
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## **Publications**

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*The Oregon Certified Public Accountant*, 11.2.12

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Deferral  
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Improvements to a Taxpayer's Own Property in a Tax Deferred Exchange  
September 1997

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Liability Partnership  
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Professional Liability Reform  
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The Limited Liability Option  
July 1994

New Laws Clear Way for CPA Limited Liability Companies  
October 1993

The Evolution of the Phrase 'Trade or Business': Flint v. Stone Trace Company to Commissioner  
v. Groetzinger – An Analysis with Respect to the Full-Time Gambler and the Investor  
1987/1988

## **Presentations**

Larry is a frequent lecturer at local, regional and national tax and business conferences for  
CPAs and attorneys, including:

The NYU Tax Institute

The Notre Dame Tax & Estate Planning Institute

The Florida Tax Institute

The Oregon Tax Institute

The Northwest Tax Institute

The Portland State University Tax Practitioner's Institute

The Portland Tax Forum

The Mid Valley Tax Forum

The Oregon and Washington Tax Institute

The Oregon State Bar Annual Broadbrush Taxation Conference

The Eugene Springfield Tax Association

The University of Florida Graduate Tax Program

The Oregon State Bar Tax Section Meeting

Transportation Intermediary Association Annual Conference

The Oregon Society of Certified Public Accountants Forest Products Conference  
The Oregon Society of Certified Public Accountants Annual Real Estate Conference  
The Northwest Federal Tax Conference  
The NYU Tax Conferences in July  
The IRS Tax Practitioners Forum  
The Oregon State Bar Annual Real Estate Conference  
The Federation of Exchange Accommodators National and Regional Conferences  
The Medical Group Management Association Annual Conference  
The Oregon Society of Certified Public Accountants Annual State and Local Tax Conference