

Larry's Tax Law

Season's Greetings from Larry's Tax Law

By Larry Brant on 12.22.21 | Posted in Personal Message from Larry

Like last year, 2021 has been a difficult year. The COVID-19 pandemic continues to be at the forefront of everyone's existence. On top of that, the Delta variant and the most recently discovered Omicron variant have entered the picture.

Personal loss, social unrest, lofty economic hurdles and limitations on personal interaction have permeated the planet for almost 24 months. For at least the foreseeable future, it appears these strained conditions will continue.

Thanks to the steadfast support of family, friends, clients and business colleagues, we are persevering throughout these trying times. I am so grateful for these relationships!

I feel fortunate to have a robust career, which granted me the opportunity this past year to assist clients with several complex, sophisticated and challenging projects. I authored whitepapers and presented (virtually) at several major tax conferences. Additionally, I am pleased to have authored or co-authored 16 tax articles:

Federal Legislation

- [The Build Back Better Act Was Passed in the House and Is Now in the Senate](#)
- [House of Representatives 5376: Current Tax Legislation Pending in the U.S. House of Representatives](#)
- [The Calm Before the Storm – The Anticipation of the Current Administration's Federal Tax Legislation Is Creating Anxiety Among Many Taxpayers](#)
- [Eligibility for Federal Stimulus Benefits Appears to Be Benign, But When You Peel Away the Onion, a Major Flaw Appears](#)
- [Tax Planning Out of Fear Usually Doesn't End Well](#)

Washington Tax Updates

- [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](#)

- [The Washington State Supreme Court Renders a Decision Impacting Financial Institutions Doing Business in the State](#)
- [Two Lawsuits Are Better Than One – A Second Lawsuit Was Filed to Strike Down the New Washington State Capital Gains Tax](#)
- [The Colorful and Continuing Journey of Senate Bill 5096 – the New Washington State Capital Gains Tax](#)
- [The State of Washington May No Longer Be a Tax Haven – A New Capital Gains Tax May Be on the Horizon](#)

Oregon Tax Updates

- [The Oregon SALT Cap Workaround for Pass-Through Entities Is Finally Here – Governor Kate Brown Has Signed Senate Bill 727 Into Law](#)
- [Does the Oregon CAT Have Nine Lives? – Time Will Tell Whether Senate Bill 787 Repeals the Oregon Corporate Activity Tax](#)

Other State & Local Tax Updates

- [Maryland Takes a Beat on Its New Digital Advertising Tax](#)
- [Maryland's New Tax – The Nation's First State Tax on Digital Advertising](#)

Personal Messages

- [You're Invited – OSCP's 2021 Annual Real Estate Conference](#)
- [To All of the Tax Return Preparer Professionals and Their Staffs: Thank You for Your Service](#)

I thank my colleagues [Peter Evalds](#) and [Kyle Richard](#) for contributing to several of the blog articles this year. Their help was important and valued.

I sincerely want to thank the readers for their support, guidance, encouragement, and notes of gratitude for the content and insights we have provided. I received several notes from readers, thanking us for our commentary, offering ideas for future blog posts and providing tremendous feedback. This year, with the continuation of social isolation, it was especially rewarding to interact with readers.

I plan to continue the blog next year and keep providing guidance to the tax community. Hopefully, we will be reporting on new federal tax legislation early in 2022!

Wishing everyone a wonderful and safe holiday season, as well as a terrific new year!

Larry