

Larry's Tax Law

Holiday Greetings from Larry's Tax Law

By Larry Brant on 12.21.22 | Posted in Personal Message from Larry

2022, like the prior two years, has been difficult. The COVID-19 pandemic and social unrest continues to be at the forefront of our existence. On top of that, inflation and possible recessionary times are among us.

Thanks to the unwavering support of family, friends, clients, and colleagues, we are enduring through these turbulent times. I am so grateful for these relationships!

I have had to constantly be mindful of the good things going on around us. As American Poet Walt Whitman is accredited with saying:

"Keep your face always toward the sunshine, and shadows will fall behind you."

During 2022, I was able to speak in person at several tax conferences. It was refreshing to actually see and visit with conference attendees rather than delivering a lecture into a virtual abyss. This year, I wrote whitepapers for and spoke at eight tax conferences:

- The 81st New York University Institute on Federal Taxation (NYC and San Diego);
- The Northwest Federal Tax Conference;
- The Oregon Tax Institute;
- The OSCP Annual Real Estate Tax Conference;
- The OSCP Annual Farming, Ranching and Agribusiness Tax Conference;
- The NYU Advanced Subchapter S Conference (NYC);
- The Oregon Tax Institute; and
- The Oregon State Bar Tax Section Luncheon Series.

Additionally, I was able to also give back to the tax profession by authoring eleven blog posts:

Federal Legislation

- [Disregarded Entities Under the Check-the-Box Regulations Are Not Disregarded for All Tax Purposes](#)

- The National Taxpayer Advocate Issued the IRS a Mid-Year Report Card
- The Remote Worker Platform Continues to Baffle the Tax and Human Resources Departments of Many Employers
- 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
- Revisiting Remote Workforces – They May Be Here to Stay in Some Form

Washington State Tax Updates

- The Turbulent Ride for Washington's New Capital Gains Tax May Have Come to a Screeching Halt
- 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
- Taxpayers Take a Hit in the Washington Capital Gains Tax Battle

Oregon Tax Updates

- 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
- Whether Public Law 86-272 is Alive and Well May Be Debatable – *Santa Fe Natural Tobacco Co. v. Department of Revenue, State of Oregon*

Personal Messages

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

Last, I was able to contribute to [Tax Notes State](#) with comments about the 2022 Oregon Tax Court ruling in *Sante Fe Natural Tobacco Co. v. Department of Revenue* and authored the article, *Remote Workforces: Tax Perils and Other Traps for Unwary Employers*, *Practical Tax Strategies* (Thomsen Reuters) (Vol. 109, No. 1 July 2022).

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 will continue the blog next year and keep providing guidance to the tax community.

Wishing everyone a wonderful and safe holiday season, as well as a terrific 2023!

Larry