

“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
October 26, 2020
Virtual Event

With the TCJA reducing the corporate income tax rate to a flat 21%, a significant number of S corporations will likely be converting to C corporations. These same corporations, however, may find themselves down the road desiring to regain S status. This presentation will explore the potholes and obstacles that may hinder travel on this two-way road, including the built-in-gains tax, LIFO recapture, excessive passive income, unreasonable compensation, personal holding company status, excessive accumulated earnings, and re-election time restrictions.

For more information and to register, visit the [Oregon Association of Tax Consultants \(OATC\) website](#).

Contact

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