

# "A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary," 2023 OSCP Northw West Federal Tax Conference

Speaking Engagement  
November 14, 2023  
Beaverton, OR

Mr. Brant will discuss a potpourri of issues arising from Subchapter S that may not be readily apparent to the tax practitioner, including matters arising from the single class of stock requirement, the built-in-gains tax, the interplay between Subchapter C and Subchapter S, lingering E&P, and late (or never made) elections. The discussion will also alert tax practitioners to traps that exist for the unwary and in some cases possible ways to cure or remedy falling into one of these traps.

For more information and to register, visit the [OSCP Northw West Federal Tax Conference website](#).

#### **Contact**

Larry J. Brant

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