

## "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  
November 21, 2024  
San Diego, CA

During this session, Larry Brant will do a deep dive into some of the interesting, yet deceptive and/or obscure, provisions of Subchapter S that could catch the unwary off guard. The tour will make a journey through some of the treacherous terrain containing the built-in gains tax, shareholder eligibility, the impact of excessive passive income on S corporations with C E&P, and the impact of a fraudulent S corporation return on the shareholders, and the voyage will conclude while frolicking through the beauty created by some interesting cases and rulings.

The Institute on Federal Taxation is designed for the practitioner who must frequently anticipate and handle federal tax matters. It provides high-level updates, practical advice, and in-depth analysis of the latest trends and developments from leading experts.

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