

The Qualified Subchapter S Subsidiary Election – A Primer and Beyond

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Larry Brant's article offers readers a broad overview of the QSub election and a review of the history surrounding its statutory creation. In addition, it provides a rather in-depth discussion of the QSub qualification requirements, the election, late filing relief, termination, and inadvertent termination relief. Also, the articles provide a good discussion of various QSub planning opportunities and traps that exist for the unwary.

Download a copy of the [complete article](#).

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