

Larry J. Brant

Principal

121 SW Morrison Street
Suite 1100
Portland, OR 97204

T 503.553.3114
F 503.226.0259
larry.brant@foster.com



Larry is client centric. He is driven to provide clients with timely, practical and effective guidance on tax and business legal matters.

Larry is Chair of the Foster Garvey Tax & Benefits practice group. He is licensed to practice in Oregon and Washington. Larry's practice focuses on assisting public and private companies, partnerships, and high-net-worth individuals with tax planning and advice, tax controversy, and business transactions. He regularly advises clients in entity selection and formation, structuring mergers and acquisitions, joint ventures and other business transactions.

Larry represents a number of professional services clients in accounting, law, healthcare, behavioral health, dentistry, engineering and architecture. Additionally, he represents a large array of clients straddling several industries, including logistics, manufacturing, high tech, recycling, construction, real estate and maritime.

Larry is a past Chair of the Oregon State Bar Taxation Section. He was the long term Chair of the Oregon Tax Institute and is currently a member of the Board of Directors of the Portland Tax Forum. Larry is an Expert Contributor to Thomson Reuters Checkpoint Catalyst. He is a Fellow in the American College of Tax Counsel.

Larry publishes articles on numerous income tax issues, including Taxation of S Corporations, Reasonable Compensation, Circular 230, Worker Classification, § 1031 Exchanges, Choice of

Services

Tax
Federal Tax
State & Local Tax
Business & Corporate Finance
Mergers & Acquisitions
Luxury Law
Real Estate Funds & Syndications

Admissions

Oregon, 1984
Washington, 1985
U.S. District Court, District of Oregon, 1984
U.S. Tax Court, 1991

Entity, Entity Tax Classification, and State and Local Taxation. In addition, he regularly speaks at national, regional and local tax institutes, including the NYU Tax Institute, the Notre Dame Tax & Estate Planning Institute, the Florida Tax Institute, the NYU Tax Conferences in July, the Portland Tax Forum, the OSCP Annual State and Local Tax Conference, the OSCP Annual Real Estate Conference, the OSCP Annual Forest Products Conference, the IRS Tax Practitioners Forum, the Northwest Federal Tax Conference and the Oregon Tax Institute.

Larry was the 2015 Recipient of the Oregon State Bar Tax Section Award of Merit, recognizing him for professionalism, reputation, leadership, and service to the tax community and the community at large.

He is the Editor and an author for [Larry's Tax Law](#), a blog dedicated to providing technical support to tax and accounting professionals.

Education

LL.M., Taxation, University of Florida College of Law, 1987

- Research Fellow, 1986-1987

J.D., Willamette University College of Law (*cum laude*), 1984

B.S., Portland State University, Business Administration (*cum laude*), 1981

Honors & Recognition

JD Supra Readers' Choice Awards, "Top Author" for Tax, 2019-2022

The Best Lawyers in America® Tax Law, 2009-present

- Best Lawyers® "Lawyer of the Year," Tax, 2024, 2022

Oregon Super Lawyers list, 2006-2023

- Top 50 Lawyers, 2018

Oregon State Bar Tax Section Award of Merit, Recipient, 2015

"Best of the Bar" Award in Taxation, *Portland Business Journal*, 2005

American Institute of Certified Public Accountants Outstanding Instructor for courses on 1031 Exchanges, 1994-1995

Martindale-Hubbell AV Preeminent rating

Professional Activities

American Bar Association, Tax Section, Member, 1987-present

American College of Tax Counsel, Fellow, 2015-present

Northwestern School of Law of Lewis & Clark College, Adjunct Professor, Corporate Taxation, 2005-present

Oregon State Bar, Tax Section, Member 1987-present

- Chair, 2011-2012
- Executive Committee Member, 2005-2012
- Vice Chair, 2010-2011
- Secretary, 2009
- Treasurer, 2008

Oregon Tax Institute, Chair, 2013-2014; 2012-2013; 2011-2012; 2008-2009

Portland Tax Forum, Board of Directors, Member, 2010-present

Thomson Reuters Checkpoint Catalyst, Expert Contributor

Washington State Bar Association, Tax Section, Member, 1987-present

Community Activities

Albertina Kerr Centers for Children, Board of Directors, Member, 1987-1992

Maayan Torah Day School

- Pro Bono Honors (assistance with securing multi-year lease for a new campus and schoolhouse), 2019

Oregon Business for Oregon Kids, Board of Directors, Member, 1990-1996

Portland State University

- Viking Merit Award for Outstanding and Dedicated Service, 1993

Robison Jewish Home

- Board of Directors, Member, 1990-1994
- Recognition for Outstanding Service as a Member of the Board of Trustees of Robison Jewish Home, 1994

University Club of Portland Membership Committee, Member, 2005-2006

News

65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year'

Foster Garvey Newsroom, 8.15.24

Larry Brant Quoted in *Tax Notes* on *Santa Fe Natural Tobacco Co. v. Department of Revenue*
Foster Garvey Newsroom, 6.24.24

Larry Brant Quoted in *Law360 Tax Authority* on Santa Fe Natural Tobacco Co. Ruling
Foster Garvey Newsroom, 6.24.24

Larry Brant Quoted in *Fortune* About the Exodus of the Ultrawealthy to Lower-Tax States
Fortune, 2.16.24

Larry Brant Quoted in *Law360 Tax Authority* About Santa Fe Natural Tobacco Co. Case in
Oregon Supreme Court
Foster Garvey Newsroom, 11.10.23

57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two
Portland Attorneys Named 'Lawyer of the Year'
Foster Garvey Newsroom, 8.17.23

Six Portland Attorneys Named to 2023 Oregon Super Lawyers Lists
Foster Garvey Newsroom, 7.24.23

Larry Brant Comments on Oregon Tax Court Decision Involving Public Law 86-272 Protections
in *Tax Notes State*
Tax Notes State, 9.5.22

45 Foster Garvey Attorneys Recognized Among *The Best Lawyers In America*®
Foster Garvey Newsroom, 8.18.22

Four Attorneys Recognized in Oregon Super Lawyers for 2022
Foster Garvey Newsroom, 7.1.22

Larry Brant, Greg Duff and Josh Bloomgarden Named 'Top Authors' in 2022 JD Supra Readers'
Choice Awards
Foster Garvey Newsroom, 3.7.22

Larry Brant Quoted in *Tax Notes* Regarding Impact of Biden's Tax Proposals on Choice of Entity
Analysis
Tax Notes, 9.9.21

38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch
Foster Garvey Newsroom, 8.19.21

Six Attorneys Recognized in Oregon Super Lawyers for 2021
Foster Garvey Newsroom, 7.12.21

Foster Garvey Named 'Top Firm' in 2021 JD Supra Readers' Choice Awards; Greg Duff, Larry Brant and Peter Evalds Selected as 'Top Authors'
3.31.21

43 Attorneys Named 2021 *Best Lawyers in America*; 10 Named Best Lawyers: Ones to Watch
Foster Garvey Newsroom, 8.20.20

Seven Attorneys Named to Oregon Super Lawyers List
Foster Garvey Newsroom, 7.6.20

Larry Brant Quoted in *Outside* About Tax Implications of Found Treasure Trove
Outside Magazine, 6.9.20

Foster Garvey Recognized as 'Top Firm' in 2020 JD Supra Readers' Choice Awards; Greg Duff and Larry Brant Named 'Top Authors'
Foster Garvey Newsroom, 4.29.20

50 Foster Garvey Attorneys Named 2020 *Best Lawyers in America*
Foster Garvey Newsroom, 8.15.19

32 Attorneys Named Super Lawyers and Eight Named Rising Stars
Foster Garvey Newsroom, 6.10.19

Greg Duff and Larry Brant Recognized for Thought Leadership Achievement; Named 'Top Authors' in 2019 JD Supra Readers' Choice Awards
Foster Garvey Newsroom, 4.2.19

Larry Brant Recognized for His Commitment to the Community
Foster Garvey Newsroom, 2.20.19

Larry Brant Quoted in the *Portland Business Journal* About Importance of Proper Due Diligence in Qualified Opportunity Fund Investments
Portland Business Journal, 2.8.19

Larry Brant Was Featured in the Thomson Reuters Checkpoint 2017 Lookbook
Thomson Reuters Checkpoint 2017 Lookbook: The Impact of Technology on Tax and Accounting, 1.18

Speaking Engagements

"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
San Diego, CA, 11.21.24

"A Magical Mystery Tour Through Subchapter S – A Look At Some Of The Twists and Turns,"
New York University 83rd Institute on Federal Taxation (New York)
Speaking Engagement
New York, NY, 10.24.24

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That
Exist for the Unwary," Hawaii Association of Public Accountants
Speaking Engagement
Las Vegas, NV, 6.21.24

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That
Exist for the Unwary," New York University 82nd Institute on Federal Taxation (California)
Speaking Engagement
Berkeley, CA, 11.16.23

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That
Exist for the Unwary," 2023 OSCP Northwest Federal Tax Conference
Speaking Engagement
Beaverton, OR, 11.14.23

"A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That
Exist for the Unwary," New York University 82nd Institute on Federal Taxation (New York)
Speaking Engagement
New York, NY, 10.26.23

"Entity Classification – The Check-The-Box Regulations Revisited," 49th Annual University of
Notre Dame Tax & Estate Planning Institute
Speaking Engagement
South Bend, IN, 9.22.23

"Worker's Classification," Willamette University College of Law
Speaking Engagement
Salem, OR, 3.9.23

"Entity Classification – The Check-The-Box Regulations Revisited," New York University 81st
Institute on Federal Taxation
Speaking Engagement
San Diego, CA, 11.17.22

"Entity Classification – The Check-The-Box Regulations Revisited," New York University 81st
Institute on Federal Taxation
Speaking Engagement
New York, NY, 10.27.22

"The Intersection of Code Sections 1031 and 1400Z," 2022 OSCP Northwest Federal Tax Conference

Speaking Engagement

10.24.22

"Entity Classification – The Check-The-Box Regulations Revisited," New York University Advanced Conference on Subchapter S

Speaking Engagement

New York, NY, 7.21.22

"Oregon Real Estate Tax Update – A Review of Recent Income Tax Developments in Oregon Impacting Real Estate Investors," 2022 OSCP Annual Real Estate Conference

Speaking Engagement

In-Person/Virtual Event, 6.8.22

"Revisiting Choice of Entity in Light of Tax Changes on the Horizon," 2022 OSCP Farming, Ranching & Agribusiness Conference

Speaking Engagement

Bend, OR, 6.3.22

"The Road Between Subchapter C and Subchapter S – It May Be a Well-Traveled Two-Way Thoroughfare, But It Isn't Free of Potholes," 2022 Oregon Tax Institute

Speaking Engagement

Portland, OR, 6.2.22

"Section 1031 Exchanges: A Look at Recent Developments and Other Tax Deferral Alternatives," Oregon State Bar Taxation Section CLE

Speaking Engagement

Virtual Event, 2.16.22

"Revisiting Choice of Entity in Light of Tax Changes on the Horizon," OSCP 2021 Northwest Federal Tax Conference

Speaking Engagement

Virtual Event, 10.25.21

"The Road Between Subchapter C and Subchapter S – It May Be a Well-Traveled Two-Way Thoroughfare, But It Isn't Free Of Potholes," New York University Advanced Conference on Subchapter S

Speaking Engagement

Virtual Event, 7.30.21

"A Good Look At The Limitations to Code Section 1031 and Other Possible Deferral Alternatives," OSCPA 2021 Annual Real Estate Conference
Speaking Engagement
Virtual Event, 6.9.21

"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
Virtual Event, 10.26.20

"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," Portland Tax Forum
Speaking Engagement
Virtual Event, 9.24.20

"The Oregon Corporate Activity Tax," Oregon Society of Certified Public Accountants (OSCPA) 2020 OSCPA State & Local Tax Conference
Speaking Engagement
Portland, OR, 1.6.20

"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," New York University 78th Institute on Federal Taxation
Speaking Engagement
San Francisco, CA, 11.14.19

"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 Society of Certified Public Accountants (OSCPA) 2019 Northwest Federal Tax Conference
Speaking Engagement
Portland, OR, 10.28.19

"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," New York University 78th Institute on Federal Taxation
Speaking Engagement
New York, NY, 10.24.19

"Tax Law Update for Family Law Practitioners," Oregon State Bar - Family Law Section 2019 Annual Conference
Speaking Engagement
Sunriver, OR, 10.11.19

"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," New York University Tax Conferences in July – Advanced Conference on Subchapter S
Speaking Engagement
New York NY, 7.25.19

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," 64th Annual Hawaii Association of Public Accountants State Convention
Speaking Engagement
Las Vegas, NV, 6.14.19

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," New York University 77th Institute on Federal Taxation
Speaking Engagement
San Diego, CA, 11.15.18

"What a Family Law Practitioner Needs to Know About the Tax Cuts and Jobs Act," Clackamas County Bar Association Fall Conference
Speaking Engagement
Oregon City, OR, 11.8.18

"The Tax Cuts and Jobs Act – What It May Mean to Your Clients," Estate Planning Council of Portland Mini-Seminar
Speaking Engagement
Portland, OR, 11.7.18

"Navigating the Built In Gains Tax for C to S Conversions After the Tax Cuts and Jobs Act," Oregon Society of Certified Public Accountants (OSCPA) 2018 Northwest Federal Tax Conference
Speaking Engagement
Portland, OR, 11.5.18

"Developments in the World of IRC Section 1031 Exchanges, Including the Impact of the Tax Cuts and Jobs Act," 2018 IRS/Practitioners Forum
Speaking Engagement
Wilsonville, OR, 10.31.18

"Subchapter S After the Tax Cuts and Jobs Act – the Good, the Bad and the Ugly," New York University 77th Institute on Federal Taxation
Speaking engagement
New York, NY, 10.25.18

"Evaluating the Built-in Gains Tax for C to S Conversions After TCJA," New York University Tax Conferences in July – Advanced Conference on Subchapter S
Speaking Engagement
New York, NY, 7.26.18

"Developments in the World of IRC Section 1031 Exchanges Including the TCJA," Oregon Society of Certified Public Accountants (OSCPA) Forest Products Conference
Speaking Engagement
Eugene, OR, 6.22.18

"What Family Law Practitioners Need to Know About the New Tax Laws," American Academy of Matrimonial Lawyers 9th Bi-Annual Continuing Legal Education Program
Speaking Engagement
Portland, OR, 4.20.18

"Tax Reform and What It May Mean for You & Your Business," Multi-housing Laundry Association (MLA) 2018 Spring Educational Conference
Speaking Engagement
Palm Beach, FL, 4.14.18

"Worker Classification: Looking Through the Lens of Federal, State and Local Law," Willamette Law Review Tax Symposium
Speaking Engagement
Salem, OR, 2.2.18

"Dean's Student Circle - Leadership Presentation," Portland State University, School of Business Administration
Speaking Engagement
Portland, OR, 1.19.18

"The Built-in Gains Tax Revisited," New York University 76th Institute on Federal Taxation
Speaking Engagement
San Francisco, CA, 11.16.17

"The Built-in Gains Tax Revisited," New York University 76th Institute on Federal Taxation
Speaking Engagement
New York, NY, 10.26.17

"Tax Policy Under the Current Administration," Portland State University
Speaking Engagement
Portland, OR, 9.8.17

"Entity Classification – Another Look at the Check-the-Box Regulations," New York University
Summer Institute in Taxation
Speaking Engagement
New York, NY, 7.27.17

"Developments in the World of IRC § 1031 Exchanges," 2017 Oregon Society of Certified Public
Accountants Annual Real Estate Conference
Speaking Engagement
Portland, OR, 6.14.17

"Oregon Legislative Concept 3548 – Just When You Thought Measure 97 Was Dead, It May Be
Back!" Washington State Bar Association Taxation Section SALT Committee Meeting
Speaking Engagement
Seattle, WA, 3.23.17

"Measure 97 – The Aftermath," Bank of America
Speaking Engagement
Portland, OR, 12.21.16

"Entity Classification - Another Look At the Check-The-Box Regulations," New York University
75th Institute on Federal Taxation
Speaking Engagement
San Diego, CA, 11.17.16

"Entity Classification - Another Look At the Check-The-Box Regulations," New York University
75th Institute on Federal Taxation
Speaking Engagement
New York, NY, 10.27.16

"Another Look at Worker Classification - Employee vs. Independent Contractor," IRS Tax
Practitioners Forum
Speaking Engagement
Portland, OR, 10.24.16

"Another Look At Worker Classification - Employee vs. Independent Contractor," Oregon
Society of Certified Public Accountants, Business & Industries Annual Seminar
Speaking Engagement
Portland, OR, 10.14.16

"Measure 97 – What Does It Mean to You?" U.S. Trust Luncheon Presentation
Speaking Engagement
Portland, OR, 9.20.16

"The Complete Anatomy of a Qualified Subchapter S Subsidiary Election – Not Just the Nuts and Bolts", NYU Summer Institute In Taxation – Wealth Planning For High Net-Worth Individuals and Owners of Closely-Held Businesses

Speaking Engagement

New York, NY, 7.28.16

"The Complete Anatomy of a Q Sub Election – Not Just the Nuts and Bolts", OSB Taxation Section

Speaking Engagement

Portland, OR, 6.23.16

"The Complete Anatomy of a Qualified Subchapter S Election – Not Just the Nuts and Bolts", Oregon Society of Certified Public Accountants Annual Real Estate Tax Conference

Speaking Engagement

Portland, OR, 6.15.16

"Employee vs. Independent Contractor – Worker Classification", Florida Tax Institute

Speaking Engagement

Tampa, FL, 3.30.16

"The Continuing Evolution of Circular 230," Washington State Bar Association Tax Section Annual Conference

Speaking Engagement

Seattle, WA, 12.15.15

"Current Developments in Tax Law," Portland State Tax Practitioners Institute

Speaking Engagement

Portland, OR, 11.17.15

"The Complete Anatomy of a Q Sub Election - Not Just the Nuts and Bolts," 74th Institute on Federal Taxation

Speaking Engagement

San Francisco, CA, 11.15.15

"The Complete Anatomy of a Q Sub Election - Not Just the Nuts and Bolts," 74th Institute on Federal Taxation

Speaking Engagement

New York, NY, 10.25.15

"The Continuing Evolution of Circular 230," Annual Meeting, National Society of Accountants

Speaking Engagement

Vancouver, B.C., 8.20.15

"1031 Exchanges," 2015 Oregon Society of Certified Public Accountants Annual Real Estate Conference

Speaking Engagement

Portland, OR, 6.17.15

"How Tax Lawyers Can Work With CPAs & Other Tax Advisors," Oregon State Bar Tax Section (New Tax Lawyer Committee)

Speaking Engagement

Portland, OR, 5.20.15

"What A Business Lawyer Needs to Know About Drafting Partnership Agreements/Choice of Entity," Northwestern School of Law, Lewis & Clark College

Speaking Engagement

Portland, OR, 4.10.15

"Circular 230," Oregon State Bar

Speaking Engagement

Portland, OR, 1.15.15

"Recent Cases and Rulings," Portland State University Tax Practitioners Institute

Speaking Engagement

Wilsonville, OR, 12.3.14

"Developments in the World of S Corporations," 73rd Institute on Federal Taxation, New York Tax Institute

Speaking Engagement

San Diego, CA, 11.16.14

"Circular 230," Mid Valley Tax Forum

Speaking Engagement

Salem, OR, 11.4.14

"Developments in the World of S Corporations," 73rd Institute on Federal Taxation, New York Tax Institute

Speaking Engagement

New York, NY, 10.19.14

"Recent Developments in the World of IRC Section 1031 Exchanges," Oregon Society of Certified Public Accountants Annual Real Estate Tax Conference

Speaking Engagement

Portland, OR, 6.18.14

"Recent Developments in the World of S Corporations" and "Reasonable Compensation,"
Hawaii Association of Public Accountants, Annual Conference
Speaking Engagement
Maui, HI, 6.12.14

"Recent Developments in the World of 1031 Exchanges" and "Worker Classification," National
Association of Public Accountants, Annual Conference on Emerging Tax Issues
Speaking Engagement
Las Vegas, NV, 5.5.14

"Recent Developments, including Cases, Rulings and Legislation," Portland State University Tax
Institute
Speaking Engagement
Wilsonville, OR, 12.11.13

"Reasonable Compensation," Portland Tax Forum
Speaking Engagement
Multnomah Athletic Club, Portland, OR, 12.5.13

"Recent Developments, including Cases, Rulings and Legislation," Portland State University Tax
Institute
Speaking Engagement
Portland, OR, 12.3.13

"Unreasonable Compensation," NYU 72nd Institute on Federal Taxation
Speaking Engagement
San Francisco, CA, 11.20.13

"Recent Developments, including Cases, Rulings and Legislation," Portland State University Tax
Institute
Speaking Engagement
Eugene, OR, 11.13.13

"Unreasonable Compensation," NYU 72nd Institute on Federal Taxation
Speaking Engagement
New York, NY, 10.23.13

"S Corporations", Mid Valley Tax Forum
Speaking Engagement
Salem, OR, 9.24.13

"Recent Developments In The World Of S Corporations," Oregon State Bar Tax Section
Speaking Engagement
Portland, OR, 5.16.13

"Recent Tax Cases & Rulings," PSU Tax Practitioner Institute
Speaking Engagement
Wilsonville, OR, 12.11.12

"Recent Tax Cases & Rulings," PSU Tax Practitioner Institute
Speaking Engagement
Portland, OR, 12.4.12

"Recent Tax Cases & Rulings," PSU Tax Practitioner Institute
Speaking Engagement
Eugene, OR, 11.13.12

"S Corporations Update," IRS Tax Practitioners Forum
Speaking Engagement
Portland, OR, 11.2.12

"Taxation of S Corporations," OSCPA IRS/Practitioners Tax Forum
Speaking Engagement
Portland, OR, 11.2.12

"Recent Developments in the World of S Corporations," Eugene Springfield Tax Association
Speaking Engagement
Eugene, OR, 4.24.12

"Recent Development in the World of S Corporations," 2011 Portland State University Tax
Practitioners Institute
Speaking Engagement
Wilsonville, OR, 12.13.11

"Recent Development in the World of S Corporations," 2011 Portland State University Tax
Practitioners Institute
Speaking Engagement
Portland, OR, 12.6.11

"Recent Development in the World of S Corporations," 2011 Portland State University Tax
Practitioners Institute
Speaking Engagement
Eugene, OR, 11.8.11

"What Makes LL.M Programs Different From Each Other?" Oregon State Bar Taxation Section
Speaking Engagement
Portland, OR, 10.29.11

"Development of a Tax Lawyer," University of Florida Tax Forum
Speaking Engagement
Gainesville, FL, 9.16.11

"Developments in the World of S Corporations," Tax Section, Oregon State Bar Salem, Mid-
Valley Tax Forum
Speaking Engagement
Salem, OR, 7.19.11

"State Residency-Planning Opportunities," Garvey Schubert Barer Tax Roundtable
Seminar
Garvey Schubert Barer, Portland, OR, 5.17.11

"Employee vs. Independent Contractor: Another Look at Worker Classification," 33rd Annual
Convention, Transportation Intermediaries Association
Speaking Engagement
Orlando, FL, 4.7.11

"Employee vs. Independent Contractor: Another Look at Worker Classification," Oregon Society
of Enrolled Agents
Speaking Engagement
Portland, OR, 2.15.11

"2011 Tax Update," Garvey Schubert Barer Tax Roundtable
Seminar
Garvey Schubert Barer, Portland, OR, 2.15.11

"Employee v. Independent Contractor: Another Look at Worker Classification," Oregon Society
of Certified Public Accountants (OSCPA) State & Local Tax Conference
Speaking Engagement
Portland, OR, 1.7.11

"Recent Rulings and Cases," Portland State University Tax Institute
Speaking Engagement
Wilsonville, OR, 12.13.10

"Developments in the World of S Corporations," Garvey Schubert Barer Tax Roundtable
Speaking Engagement
Garvey Schubert Barer, Portland, OR, 12.7.10

"Recent Rulings and Cases," Portland State University Tax Institute
Speaking Engagement
Portland, OR, 12.1.10

"Recent Rulings and Cases," Portland State University Tax Institute
Speaking Engagement
Eugene, OR, 11.15.10

"Taxation of S Corporations," Oregon Society of Certified Public Accountants (OSCPA)
Speaking Engagement
Portland, OR, 11.1.10

"Development in the World of S Corporations," Tax Section, Oregon State Bar
Speaking Engagement
Portland, OR, 10.14.10

"Health Care Reform: Understanding the Impact on Your Client's Bottom Line," Garvey Schubert Barer Tax Roundtable
Seminar
Garvey Schubert Barer, Portland, OR, 9.21.10

"Recent Developments in the World of IRC 1031 Exchanges," Oregon Society of Certified Public Accountants (OSCPA) Real Estate Tax Conference
Speaking Engagement
Portland, OR, 6.11.10

"What's New in the World of 1031 Exchanges – 1031 Exchange Update," 2010 Oregon Society of Certified Public Accountants (OSCPA) Real Estate Conference
Speaking Engagement
Embassy Suites Hotel Portland Airport, Portland, Oregon, 6.11.10

"Employee v. Independent Contractor – Worker Classification," Garvey Schubert Barer Tax Roundtable
Seminar
Garvey Schubert Barer, Portland, OR, 5.17.10

"Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute
Speaking Engagement
Wilsonville, OR, 12.8.09

"Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute
Speaking Engagement
Portland, OR, 12.4.09

"Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute
Speaking Engagement
Eugene, OR, 11.17.09

"Taxation of S Corporations," Oregon Society of Certified Public Accountants
Speaking Engagement
Portland, OR, 9.23.09

"Recent Developments in the World of IRC §1031 Exchanges," Oregon State Bar Real Estate and
Land Use Section
Speaking Engagement
Portland, OR, 6.11.09

"Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Certified
Public Accountants
Speaking Engagement
Portland, OR, 5.27.09

"Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Enrolled
Agents
Speaking Engagement
Portland, OR, 4.21.09

"1031 Exchanges," Oregon Society of Certified Public Accountants, IRS Tax Practitioners Forum
Speaking Engagement
Embassy Suites Hotel Portland Airport, Portland, OR, 10.31.08

"What Non-Tax Attorneys Need to Know: Tax Implications of Using LLCs," Oregon State Bar
Annual Business Law Section Conference
Speaking Engagement
Oregon Convention Center, Portland, OR, 10.24.08

"Circular 230," Oregon Society of Enrolled Agents Annual Meeting
Speaking Engagement
Kennedy School, Portland, OR, 10.21.08

"Taxation of S Corporations - Not Just the Nuts and Bolts," Oregon Society of Certified Public
Accountants
Speaking Engagement
OSCPA Center, Beaverton, OR, 9.17.08

"Tax Savings Through 1031 Exchanges," Oregon Society of Certified Public Accountants
Speaking Engagement
Crowne Plaza, Lake Oswego, OR, 6.25.08

"1031 Exchanges and Timber Transactions," Forest Products Conference
Speaking Engagement
Hilton Eugene & Conference Center, Eugene, OR, 6.9.08

"Recent Developments in the World of 1031 Exchanges," Oregon and Washington Tax Institute
Speaking Engagement
W Hotel, Seattle, WA, 5.1.08

"Recent Developments in 1031 Exchanges," Northwest Tax Institute
Speaking Engagement
Grand Wailea Hotel, Maui, HI, 10.22.07

"What is New in the World of IRC Section 1031 Exchanges," Multnomah Bar Association Young
Lawyers Section
Speaking Engagement
Standard Insurance Center, Portland, OR, 10.9.07

Tax Savings Through 1031 Exchanges
Speaking Engagement
Downtown Athletic Club, Eugene, OR, 9.26.07

Taxation of S Corporations - Not Just the Nuts and Bolts
Speaking Engagement
Embassy Suites Hotel Portland Airport, Portland, OR, 9.20.07

Tax Savings Through 1031 Exchanges
Speaking Engagement
Crowne Plaza, Lake Oswego, OR, 6.25.07

"Recent Developments in the World of IRC Section 1031 Exchanges," Oregon Society of
Certified Public Accountants Real Estate Conference
Speaking Engagement
Embassy Suites Hotel Portland Airport, Portland, OR, 6.8.07

"New Developments in the World of 1031 Exchanges," Federal Exchange Accommodators
Regional Conference
Speaking Engagement
Seattle, WA, 2.10.07

Legal Alerts

Do Olympians Owe Taxes on the Value of Their Medals?
2.24.14

Consolidated Appropriations Act, 2014, Signed Into Law by President Barack Obama
1.23.14

My Dog Ate the S Election, Now What?

8.26.13

I Sold the Ferrari but Failed to pay the IRS - Oops!

6.28.13

The Section 336(e) Election: An Important New Tool in Corporate Acquisitions

6.3.13

The Affordable Care Act Creates A Trap For The Unwary-- Worker Misclassification

4.9.13

IRS Expands its Voluntary Worker Classification Settlement Program

3.13.13

U.S. Royalties vs. Services Income for Non-U.S. Citizens: A Hole-in-One or a Bogey?

7.19.11

Preparing for FATCA Compliance

4.22.11

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Presentations

Larry is a frequent lecturer at local, regional and national tax and business conferences for
CPAs and attorneys, including:

The NYU Tax Institute

The Notre Dame Tax & Estate Planning Institute

The Florida Tax Institute

The Oregon Tax Institute
The Northwest Tax Institute
The Portland State University Tax Practitioner's Institute
The Portland Tax Forum
The Mid Valley Tax Forum
The Oregon and Washington Tax Institute
The Oregon State Bar Annual Broadbrush Taxation Conference
The Eugene Springfield Tax Association
The University of Florida Graduate Tax Program
The Oregon State Bar Tax Section Meeting
Transportation Intermediary Association Annual Conference
The Oregon Society of Certified Public Accountants Forest Products Conference
The Oregon Society of Certified Public Accountants Annual Real Estate Conference
The Northwest Federal Tax Conference
The NYU Tax Conferences in July
The IRS Tax Practitioners Forum
The Oregon State Bar Annual Real Estate Conference
The Federation of Exchange Accommodators National and Regional Conferences
The Medical Group Management Association Annual Conference
The Oregon Society of Certified Public Accountants Annual State and Local Tax Conference