

Larry's Tax Law

## **You're Invited – NYU 82nd Institute on Federal Taxation (New York and California)**

By Larry Brant on 9.27.23 | Posted in Personal Message from Larry

The 82nd Institute on Federal Taxation (IFT) will be held in New York City on October 22-27, 2023, and in Berkeley, California, on November 12-17, 2023.

This year, I will be presenting my latest white paper, “A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary.” Our discussion will examine the potpourri of issues arising from Subchapter S that may not be readily apparent to the tax practitioner, such as 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 session will also alert tax practitioners to traps that exist for the unwary and, in some cases, possible ways to avoid or remedy falling into one of these traps.

Once again, I feel incredibly honored and grateful for the opportunity to present at IFT alongside the nation's top authorities on federal taxation. At this year's Institute, I will present during the Closely Held Business program, led by my esteemed colleague Jerry David August and taking place on October 26 (NYC) and November 16 (Berkeley).

Links to view the agenda and register are below:

- [Institute on Federal Taxation \(New York\)](#) – October 22-27, 2023
- [Institute on Federal Taxation \(California\)](#) – November 12-17, 2023

It has truly been a rewarding experience serving as an IFT speaker for over a decade, and I have enjoyed being able to connect with and give back to the tax community each year through the NYU School of Professional Studies' educational platform. As in previous years, the 82nd IFT will cover a wide range of areas, including tax controversy, executive compensation and employee benefits, international taxation, corporate taxation, real estate taxation, partnership taxation, taxation of closely held businesses, trusts and estates, and ethics.

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I hope you will join us for what will be a terrific program with the latest developments, in-depth analysis and practical advice that you can implement in your practice. I look forward to seeing you in either New York or Berkeley!