

Larry's Tax Law

## **The Qualified Subchapter S Subsidiary Election – A Primer and Beyond**

By Larry Brant on 9.19.16 | Posted in Personal Message from Larry

My article about Qualified Subchapter S Subsidiaries was published in the September 2016 issue of the *Journal of Taxation*, a Thomson Reuters publication. The article offers an in-depth discussion of the QSub qualification requirements, the election, late filing relief, termination and inadvertent termination relief. It also provides a broad discussion of various QSub planning opportunities as well as potential pitfalls. I hope it is informative and offers you some useful information for application in your tax practices.

A copy of the article is available for download on the [GSB website](#).

**Tags:** Journal of Taxation, qualified subchapter S subsidiaries, Thomson Reuters