

## Federal Tax

Foster Garvey's Federal Tax lawyers help clients successfully navigate federal tax laws, advising them on myriad issues including minimizing tax burdens, compliance and transactional tax planning. Our team delivers a full range of tax-related services to clients, backed by decades of experience.

### **Transactional Tax Planning**

We help our business clients plan for, identify and resolve tax issues arising in mergers, acquisitions, divestitures, recapitalizations, real estate and other transactions. Our Federal Tax team also assists new businesses to select a tax-appropriate legal structure.

### **Tax Controversies: Audits, Appeals and Litigation**

Foster Garvey Federal Tax attorneys have a strong track record and decades of experience to back up advising and defending clients in tax controversies. We represent clients in income tax, employment tax, and estate and gift tax examinations, appeals and litigation. Our attorneys also provide legal support to CPAs and tax return preparers during examinations and appeals.

### **Criminal Tax Litigation**

Our team represents taxpayers being investigated or prosecuted in criminal tax matters, which may include charges of tax evasion, failure to file returns and reports, or filing false returns and reports.

### **Bankruptcy and Taxes**

Bankruptcy proceedings have significant tax implications to creditors and debtors. We advise creditors, debtors and potential third-party investors on federal tax issues arising out of bankruptcy or debt restructuring. In addition, we help clients negotiate disputes with taxing authorities over the priority of tax liabilities.

### **Estate and Gift Tax Planning and Succession Planning for Family-Owned Businesses**

We offer clients an array of estate planning services from straightforward planning to structuring highly complex estate plans. Members of our team counsel clients on gift planning,

### **Service Contacts**

Larry J. Brant  
T 503.553.3114  
larry.brant@foster.com  
Steven D. Nofziger  
T 503.553.3126  
steven.nofziger@foster.com

### **Related Professionals**

Larry J. Brant  
Philip J. Carstens  
William O. Etter  
Peter A. Evalds  
Jim McNeill  
Steven D. Nofziger

generation-skipping transfer tax planning, the use and creation of living trusts, family limited partnerships, durable powers of attorney and property transfer agreements. For more information, please see our [Estate Planning & Probate](#) practice. Our lawyers also assist family-owned businesses plan for the transfer of control from one generation to the next, employing such planning tools as irrevocable trusts funded with life insurance to finance estate tax obligations.

### **Employee Benefit Plans**

We design and qualify a variety of retirement plans, including traditional defined benefit plans, cash balance plans, profit-sharing plans, 401(k) plans and other employee benefit arrangements. Our attorneys also advise clients on the day-to-day administration of plans, and help them prepare reports and returns. Additionally, we represent clients in disputes involving the duties of fiduciaries and the rights of participants and beneficiaries. For more information, please see our [Employee Benefits & Executive Compensation](#) practice.

### **Tax-Exempt Organizations**

Foster Garvey's tax-exempt clients include health care providers, educational institutions and other nonprofit organizations. We help our clients obtain and maintain tax-exempt status. In addition, we offer advice on structuring joint ventures, characterizing income and obtaining tax-exempt financing. For more information, please see our [Charitable & Tax-Exempt Organizations](#) practice.

### **Blog Posts**

Holiday Greetings from Larry's Tax Law

*Larry's Tax Law*, 12.21.22

A Narrow Aspect of the Check-the-Box Regulations that Deserves Some Press – Changing an Entity's Tax Classification From That of a Partnership to That of an S Corporation

*Larry's Tax Law*, 11.9.22

You're Invited – NYU's 81st Institute on Federal Taxation

*Larry's Tax Law*, 10.4.22

The Remote Worker Platform Continues to Baffle the Tax and Human Resources Departments of Many Employers

*Larry's Tax Law*, 7.15.22

The National Taxpayer Advocate Issued the IRS a Mid-Year Report Card

*Larry's Tax Law*, 6.24.22

Disregarded Entities Under the Check-the-Box Regulations Are Not Disregarded for All Tax Purposes

*Larry's Tax Law*, 6.16.22

Revisiting Remote Workforces – They May Be Here to Stay in Some Form

*Larry's Tax Law*, 5.12.22

The Washington State Capital Gains Tax May Have More Than Nine Lives – The Saga Continues With the State Attorney General Appealing to the Highest State Court

*Larry's Tax Law*, 4.12.22

The Oregon Legislature and the Oregon Department of Revenue Bring Some New Year Cheer to the State's Taxpayers and Tax Community – The Office of the Taxpayer Advocate Is Here to Help

*Larry's Tax Law*, 1.5.22

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*Larry's Tax Law*, 12.22.21

The Build Back Better Act Was Passed in the House and Is Now in the Senate

*Larry's Tax Law*, 12.9.21

The Turbulent Ride for Washington's New Capital Gains Tax Continues – The New Tax Regime Took Another Hit, But This Setback Came Outside of the Courts

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The Oregon SALT Cap Workaround for Pass-Through Entities Is Finally Here – Governor Kate Brown Has Signed Senate Bill 727 Into Law

*Larry's Tax Law*, 11.2.21

House of Representatives 5376: Current Tax Legislation Pending in the U.S. House of Representatives

*Larry's Tax Law*, 10.14.21

The Washington State Supreme Court Renders a Decision Impacting Financial Institutions Doing Business in the State

*Larry's Tax Law*, 10.6.21

The Calm Before the Storm – The Anticipation of the Current Administration's Federal Tax Legislation Is Creating Anxiety Among Many Taxpayers

*Larry's Tax Law*, 9.30.21

Two Lawsuits Are Better Than One – A Second Lawsuit Was Filed to Strike Down the New Washington State Capital Gains Tax

*Larry's Tax Law*, 6.17.21

You're Invited – OSCP's 2021 Annual Real Estate Conference

*Larry's Tax Law, 5.24.21*

To All of the Tax Return Preparer Professionals and Their Staffs: Thank You for Your Service

*Larry's Tax Law, 5.18.21*

The Colorful and Continuing Journey of Senate Bill 5096 – the New Washington State Capital Gains Tax

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The State of Washington May No Longer Be a Tax Haven – A New Capital Gains Tax May Be on the Horizon

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Maryland Takes a Beat on Its New Digital Advertising Tax

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Eligibility for Federal Stimulus Benefits Appears to Be Benign, But When You Peel Away the Onion, a Major Flaw Appears

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Maryland's New Tax – The Nation's First State Tax on Digital Advertising

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Does the Oregon CAT Have Nine Lives? – Time Will Tell Whether Senate Bill 787 Repeals the Oregon Corporate Activity Tax

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Tax Planning Out of Fear Usually Doesn't End Well

*Larry's Tax Law, 2.24.21*

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There Is a Santa Claus After All – Lawmakers Deliver a Wonderful Holiday Gift to Businesses and Their Owners in a Time of Need

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Get Ready – The Internal Revenue Service May Be Knocking on Partnership Doors Next Year

*Larry's Tax Law, 12.8.20*

The Changing Face of Employer State Tax Reporting and Payment Obligations in the Coronavirus Telework "New Normal"

*Larry's Tax Law, 10.2.20*

The IRS Provides Some Good News to Oregonians During a Time When Positive News Is Rare – News Releases OR-2020-23 and IR-2020-215

*Larry's Tax Law, 9.18.20*

No Final Word From Congress – It Is Late in the Game and We Still Do Not Know If the Use of Forgiven PPP Loan Proceeds on Business Expenses Will End Up Being Deductible

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Potential Payroll Tax Deferral Is Available – Employers Must Understand the Program and Use Extreme Caution Before Blindly Jumping Into the Deferral Pool

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Shark Tank – Be Aware of the Deadly Creatures in the State and Local Tax Waters

*Larry's Tax Law, 8.26.20*

What House Bill 4212 and Chief Justice Order No. 20-027 Mean for Oregon Taxpayers

*Larry's Tax Law, 7.28.20*

Curiosity Killed the Cat – Unfortunately the Oregon Legislature's Curiosity Has Not Gone That Far With Respect to Our CAT: The Oregon Corporate Activity Tax

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He Who Pays the Piper Calls the Tune – The IRS Announces in Notice 2020-142 That It Is Now Time for Taxpayers to Resume Paying Taxes

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Required Minimum Distributions From Retirement Plans Have Been Waived for 2020 – IRS Notice 2020-51 May Give Taxpayers That Have Already Received Distributions a “Mulligan” If They Act Timely

*Larry's Tax Law, 7.2.20*

The Oregon Department of Revenue Held Its CAT Call as Scheduled – The Business and Tax Community Were Represented

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We Can Work It Out: The SBA Continues Providing Guidance on the PPP and Loan Forgiveness

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Taxpayers May Want to Wait to File Their PPP Loan Forgiveness Applications

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Upcoming CAT Call – Speak Now or Forever Hold Your Peace!

*Larry's Tax Law, 6.15.20*

The Oregon Department of Revenue Formalizes Guidance on Estimated Tax Penalties Under the Oregon Corporate Activity Tax

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Paycheck Protection Program Alert – Application Deadline Remains June 30, 2020

*Larry's Tax Law*, 6.9.20

The Paycheck Protection Program Flexibility Act of 2020 Is Now Law

*Larry's Tax Law*, 6.5.20

The IRS Is Taking Going Digital to the Next Level – Electronic Filing of Amended U.S. Individual Income Tax Returns Will Be Available Soon

*Larry's Tax Law*, 6.2.20

Let the Good Times Roll – The SBA Issues Interim Final Rules on PPP Loan Forgiveness, Including Guidance on the Payment of Bonuses and Hazard Pay, Loan Prepayments and the Loan Forgiveness Application

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Lawmakers May Not Have Abandoned Small Businesses After All – The Paycheck Protection Program Flexibility Act of 2020 May Be Just What the Doctor Ordered

*Larry's Tax Law*, 5.28.20

Having Employees Working Remotely May Become the New Norm – There May Be Tax and Other Traps Lurking Out There for Unwary Employers

*Larry's Tax Law*, 5.26.20

Love Thy Landlord – Prepayment of Rent with PPP Loan Proceeds May Not Be a Good Idea

*Larry's Tax Law*, 5.21.20

News From the Washington Department of Revenue to Taxpayers Subject to Its Business and Occupations Tax – Whether It Is Welcome News Is Yet to Be Determined

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The Worlds of Sports and Tax Law Intersect During the COVID-19 Pandemic

*Larry's Tax Law*, 5.15.20

PPP Loans May Not Be as Advertised for Businesses Shut Down During the COVID-19 Pandemic

*Larry's Tax Law*, 5.13.20

More Good News for Oregon Taxpayers – The Oregon Department of Revenue Got It Right

*Larry's Tax Law*, 5.7.20

Taxpayers May Get to Have Their Cake and Eat It Too After All – Senate Bill 3612 Could Be the Silver Bullet That Makes Things Right After the IRS Issued Notice 2020-32

*Larry's Tax Law, 5.6.20*

The IRS Has Determined That Taxpayers Who Obtain PPP Loan Forgiveness Cannot Have Their Cake and Eat It Too

*Larry's Tax Law, 5.1.20*

The CAT Still Has Sharp Teeth, but the Oregon Department of Revenue Has Temporarily Dulled Them a Bit

*Larry's Tax Law, 4.30.20*

A Taxpayer's Ability to Use Net Operating Losses Was Significantly Restricted by the TCJA, but the CARES Act Temporarily Loosens Things up – The Proper Use of NOLs Could Prove To Be an Important Strategy in Your Game Plan During These Challenging Times

*Larry's Tax Law, 4.16.20*

The IRS and Treasury Are Working Overtime to Provide Taxpayers with Joy, Hope and Optimism During These Trying Times

*Larry's Tax Law, 4.13.20*

Some Clarity to the Murky: Temporary Rules Relative to the Families First Coronavirus Response Act Have Been Issued

*Larry's Tax Law, 4.7.20*

Treasury Delivers Some More Good News – Notice 2020-20

*Larry's Tax Law, 3.27.20*

Important Update: Families First Coronavirus Response Act

*Larry's Tax Law, 3.25.20*

The IRS Will Put the American People First — No, Really (But Only for a Limited Time)

*Larry's Tax Law, 3.25.20*

The Oregon Department of Revenue Has Now Granted Relief to Oregon Taxpayers

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Tax Aspects of the Families First Coronavirus Response Act

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Treasury Delivers Some Good News in a Time When Good News Is Rare

*Larry's Tax Law, 3.19.20*

A Pleasant Distraction Courtesy of the Oregon Department of Revenue – Two More CAT Rules Go From Draft to Temporary Status

*Larry's Tax Law*, 3.18.20

The CAT Is Clearly Ruling the Roost in Oregon – It Is Occupying a Large Amount of Time for Tax Practitioners This Busy Season

*Larry's Tax Law*, 2.26.20

The Oregon Department of Revenue Is Hitting the Road Again – the CAT Tour Continues

*Larry's Tax Law*, 2.13.20

Be Careful What You Wish For – What May Be Good for Federal Income Tax Purposes May Not Be So Good For Purposes of the Oregon CAT

*Larry's Tax Law*, 1.28.20

Temporary Rules Keep Pouring in – the DOR Continues Its Efforts to Provide Guidance Relative to the CAT

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*Larry's Tax Law*, 12.20.19

Continue to Keep Your Eyes Peeled and Your Ears Tuned-In for CAT Developments—They Are Rolling In

*Larry's Tax Law*, 12.19.19

The IRS Continues Taking Measures to Enhance Security – the EIN Application Process Changed Earlier This Year

*Larry's Tax Law*, 12.5.19

Hold the Phone, but Not Your Questions – Recent Oregon CAT Updates

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The CAT Has Gone Telephonic

*Larry's Tax Law*, 10.22.19

You're Invited – NYU's 78th Institute on Federal Taxation

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The CAT Continues to Be on the Prowl – the Oregon Department of Revenue's Town Hall Meetings Roadshow Made It to Portland

*Larry's Tax Law*, 10.9.19

School is Back in Session and the CAT is Among the Most Popular Courses

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It's Official! We Are Now Foster Garvey

*Larry's Tax Law*, 10.1.19

Be Aware: The CAT Is on the Prowl – the Oregon Department of Revenue's Town Hall

Meetings Begin Tonight

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IRS Cleaning House at the Office of Professional Responsibility

*Larry's Tax Law*, 9.5.19

The Oregon Department of Revenue Plans to Publish Much Needed Guidance on the Newly Enacted Corporate Activity Tax

*Larry's Tax Law*, 8.22.19

Referendum to Repeal Oregon Corporate Activity Tax Has Wind Taken Out of Its Sails – The New Tax May Be Here to Stay

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2019 NYU Tax Conferences in July

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Now You See It – Now You Don't. Like Magic, the City of Portland Disallows Depreciation Deductions Otherwise Allowable as a Result of Code Section 754

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The Seventh Circuit Affirmed the U.S. Tax Court in *Exelon Corporation v. Commissioner* – Having Expert Tax Advisors on Your Team Will Not Always Relieve You From the Imposition of Accuracy-Related Penalties

*Larry's Tax Law*, 12.6.18

Taxpayers Can Have Their Cake and Eat It at an Entertainment Event, and the Cost of the Cake May Be 50% Deductible

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You're Invited – NYU's 77th Institute on Federal Taxation

*Larry's Tax Law*, 9.7.18

Newly Proposed IRS Regulations Put a Monkey Wrench in Plans by Service Businesses Seeking IRC § 199A Deduction

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New York AG Declares That Her State 'Will Not Be Bullied' – New York and Three Other States File Lawsuit Attacking TCJA Provision That Limits SALT Deduction to \$10,000

*Larry's Tax Law*, 7.17.18

Out-of-State Sellers, Beware: The U.S. Supreme Court Opens the Door for States to Impose Sales Tax on Out-of-State Sellers Lacking Physical Presence

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**Decoding the Tax Cuts and Jobs Act – Part IV:** The IRC § 199A Deduction for Qualified Business Income—the Devil Is in the Details and the Definitions!

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**Decoding the Tax Cuts and Jobs Act – Part III:** IRC § 708 and the Partnership Termination Rules Have Changed

*Larry's Tax Law*, 1.22.18

**Decoding the Tax Cuts and Jobs Act – Part II:** IRC § 1031 and Tax Deferred Exchanges Take a Haircut

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**Decoding the Tax Cuts and Jobs Act – Part I:** Obscure Provision in New Tax Law Denies Deductions for Sexual Harassment Settlements Subject to Nondisclosure Agreements

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*Larry's Tax Law*, 12.27.17

While Neither the Carbonation nor the Sweet Syrup Has Been Removed From Soda Pop in Illinois' Cook County, the Local Tax Imposed on the Sweet Drink Has Gone Flat!

*Larry's Tax Law*, 10.11.17

Join Us at NYU's 76th Institute on Federal Taxation!

*Larry's Tax Law*, 9.26.17

*The Estate of George H. Bartell et. al. v. Commissioner* – IRS Issues an Action on Decision – Was It Too Good to Be True? The IRS Thinks So!

*Larry's Tax Law*, 8.29.17

Golly Gee—the U.S. Tax Court Ruled That the Cost of a Taxpayer's Microsoft Xbox 360 and a Nintendo Wii Used by His Children Did Not Constitute Ordinary and Necessary Business Expenses Deductible Under IRC § 162 or Amortizable Under IRC § 167&m

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Who Says There Is No Such Thing as a Free Lunch? -- the US Tax Court in *Jacobs v. Commissioner* Ruled That There May Be Such a Thing!

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The Oregon Corporate Gross Receipts Tax May Be Dead – at Least for Now

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The Complete Saga of Former U.S. Tax Court Judge Diane L. Kroupa is Now Finally Concluded

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Form Over Substance Sometimes Prevails in Tax Law – Estate of George H. Bartell et. al. v. Commissioner

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Just When We Thought Measure 97 Was Dead—It May Be Back!

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Measure 97 Goes Down in Flames – The Aftermath

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Measure 97 (Formerly Known as Initiative Petition 28) Will Be Presented to Oregon Voters on November 8, 2016: What You Need to Know

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The Death of Prince Rogers Nelson – An Estate Tax Controversy Likely To Follow

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The Battle Between the Estate of Michael Jackson and the IRS Continues

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The New Partnership Audit Regime Will Be Here Soon – Are You Ready?

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While Some Parents May Not Agree to Pay the Cost of Their Child's Law Degree, Maybe the Government Will?

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President Obama's Administration Continues Its Quest to Limit the Ability to Defer Income Under IRC § 1031

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Like Santa Claus, the IRS Keeps a List of Who Has Been Naughty or Nice: It Is the Time of Year When the IRS's Naughty List Gets Longer

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The Oregon Legislature Appears to Have Brought More Joy to the Cannabis Industry: House Bill 4014 Signed Into Law by Governor Kate Brown

*Larry's Tax Law*, 3.17.16

Oregon Tax Compliance Alert - Reduced Tax Rates May Be Available to Taxpayers for Non-Passive Income That Flows Through From Certain LLCs or S Corporations

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Lawmakers May Be Revisiting the Tax Gap

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Legislation Alert: Tax Extenders Legislation Signed into Law

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The IRS Continues to Face Significant Budgetary Constraints—What Does It Mean To Taxpayers?

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Another Thought on the Tax Treatment of the Marijuana Industry—Oregon Taxation

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A Real Bummer for The Marijuana Industry

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Actual or Constructive Receipt of Funds During a Code Section 1031 Deferred Exchange is More Than a Bad Hair Day for the Taxpayer

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Oregon Lawmakers Amend the Understatement of Taxable Income Penalty Regime (House Bill 2488)

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Audit Risks Increasing for Subchapter S Corporations

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Will IRC § 1031 and A Taxpayer's Ability to Conduct A Tax-Deferred Exchange of Qualifying Property Remain Intact After Tax Reform?

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Per Capita Distributions from Trust Funds to Indian Tribes and Members - IRS Notice 2014-17

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Video Interview: Discussing Dave Camp's Tax Reform Proposal with LXBN TV

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The Stakes are High - Failure to Comply with Your Duties Under Circular 230 Could Place You on the Bench Indefinitely

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NBA Star Kevin Durant Files a Lawsuit Against His CPA

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