

Larry's Tax Law

## Holiday Greetings from Larry's Tax Law

By Larry Brant on 12.20.19 | Posted in Personal Message from Larry

It is hard to believe it, but 2019 is coming to an end. We have had a truly interesting year in the world of tax law, the primary impetus of which was the aftermath of the Tax Cuts and Jobs Act ("TCJA"). During the past 12 months, we have explored several aspects of the TCJA as well as other interesting developments in tax law, including:

- [Opportunity Zone Funds – Part I—Overview of the Law](#)
- [Opportunity Zone Funds – Part II—Due Diligence Required](#)
- [Opportunity Zone Funds – Part III—Lots of Questions But Few Answers](#)
- [Opportunity Zone Funds – Part IV—The Second Round of Proposed Regulations](#)
- [Oregon's New Corporate Activity Tax](#)
- [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](#)
- [Referendum to Repeal Oregon Corporate Activity Tax Has Wind Taken Out of Its Sails – The New Tax May Be Here to Stay](#)
- [The Oregon Department of Revenue Plans to Publish Much Needed Guidance on the Newly Enacted Corporate Activity Tax](#)
- [IRS Cleaning House at the Office of Professional Responsibility](#)
- [Be Aware – The CAT Is on the Prowl – the Oregon Department of Revenue's Town Hall Meetings Begin Tonight](#)
- [School is Back in Session and the CAT is Among the Most Popular Courses](#)
- [The CAT Continues to Be on the Prowl – the Oregon Department of Revenue's Town Hall Meetings Roadshow Made It to Portland](#)
- [The CAT Has Gone Telephonic](#)
- [Hold the Phone, but Not Your Questions – Recent Oregon CAT Updates](#)
- [The IRS Continues Taking Measures to Enhance Security – the EIN Application Process Changed Earlier This Year](#)
- [Continue to Keep Your Eyes Peeled and Your Ears Tuned-In for CAT Developments—They Are Rolling In](#)

2019 was another rewarding year in terms of professional development. Apart from an active law practice and maintaining the blog, I was blessed with the opportunity of making additional contributions to the field, including:

- Presenting "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 in San Francisco, CA (November 14, 2019)
- Presenting "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 in Portland, OR (October 28, 2019)
- Presenting "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 in New York, NY (October 24, 2019)
- Presenting "Tax Law Update for Family Law Practitioners," Oregon State Bar - Family Law Section 2019 Annual Conference in Sunriver, OR (October 11, 2019)
- Presenting "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 in New York, NY (July 25, 2019)
- Presenting "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 in Las Vegas, NV (June 14, 2019)
- Authoring "Subchapter S After the Tax Cuts and Jobs Act – The Good, The Bad and the Ugly," published by NYU School of Professional Studies (Matthew Bender, May 2019)
- Representing the Maayan Torah Day School on a pro-bono basis and assisting it in securing a new campus and schoolhouse
- Professional insight "Why Portland investors need to be careful with Opportunity Zones" (Portland Business Journal, February 11, 2019)

Overall, 2019 was a terrific year. Without the support of my family, friends, clients, law colleagues, the tax bar and the accounting community, it would not have been possible. Thank you for your support.

Best wishes to you and your families for a wonderful holiday season and a terrific 2020. I am looking forward to exploring many more interesting tax law developments with you in the coming year.

Sincerely,

Larry

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