

# "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  
November 16, 2023  
Berkeley, CA

Mr. Brant will discuss a potpourri of issues arising from Subchapter S that may not be readily apparent to the tax practitioner, including 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 discussion will also alert tax practitioners to traps that exist for the unwary and in some cases possible ways to cure or remedy falling into one of these traps.

This program is designed for the practitioner who must frequently anticipate and handle federal tax matters. It provides high-level updates, practical advice you can implement, and in-depth analysis of the latest trends and developments from leading experts.

For more information and to register, visit [NYU's 82nd Institute on Federal Taxation website](#).

#### Contact

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