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Publications

Another Look at the Single Class of Stock Requirement Under Subchapter S

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Per IRC Section 1361(b)(1)(D), an S corporation cannot have more than one class of stock. Larry Brant's article, "Another Look at the Single Class of Stock Requirement Under Subchapter S," published in *Corporate Taxation*, explains why the single-class-of-stock rules are far more intricate than they appear on the surface.

At first blush, the rules seem clear and simple to apply, but the landscape is fraught with traps. Larry shares his insights to help S corporations and tax practitioners effectively navigate this complex area.

Read the full article published in the May/June 2026 issue of *Corporate Taxation*, Thomson Reuters publications.

Authored by

Larry J. Brant

Principal|Portland

503.553.3114

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