

Holiday Greetings from Larry's Tax Law

12.07.23 01.07.26

For so many of us, 2023 has been a difficult year. The so-called end of the COVID-19 pandemic looked to be a bright spot in our lives, but with wars raging in Ukraine and Gaza and dramatic social unrest at our doors, we continue to face difficult times.

I am extremely grateful for the unwavering support of family, friends, clients, and my law colleagues, especially in these troubling times!

During these trying times, we have had to be mindful of the good that surrounds us. As the Ancient Greek philosopher Aristotle is accredited with saying:

"It is during our darkest moments that we must focus to see the light."

During 2023, I was able to speak in person at several tax conferences. It was wonderful to actually see and visit with conference attendees rather than delivering a lecture into a computer screen's virtual abyss. This year, I was fortunate to have the opportunity to speak at the following tax conferences:

- [The 82nd New York University Institute on Federal Taxation](#) (New York City);
- [The 82nd New York University Institute on Federal Taxation](#) (Berkeley, California);
- [The 49th Annual Notre Dame Tax & Estate Planning Institute](#) (South Bend, Indiana);
- [The Northwest Federal Tax Conference](#) (Beaverton, Oregon); and
- [Willamette University College of Law](#) (Salem, Oregon).

Additionally, I was able to give back to the tax profession by authoring several blog posts, including:

- [Worker Classification in Light of Remote Workers May Need to Be Revisited](#)
- [When It Rains, It Pours in Washington State - The Washington Supreme Court Upholds the 2021 Enacted Capital Gains Tax](#)
- [IRS Commissioner Werfel Issues the 2023-2031 Strategic Plan](#)
- [The Corporate Transparency Act Is Coming Your Way - Be Prepared](#)

I also authored a new 150-page White Paper, *A Journey Through Subchapter S / A Review of the Not So Obvious & The Many Traps That Exist for the Unwary*.

Lastly, I was able to contribute to [Law360](#) with comments about the 2022 Oregon Tax Court ruling in *Santa Fe Natural Tobacco Co. v. Department of Revenue* and its pending review in the Oregon Supreme Court.

I would like to thank our readers for their support, guidance, encouragement and words of gratitude for the content and insights we have provided. I received several notes from readers, thanking us for our commentary, offering ideas for future blog posts and providing tremendous feedback.

I look forward to continuing the blog next year and to keep providing guidance to the tax community. I intend to share highlights and insights from my new White Paper early in the new year.

Wishing everyone a wonderful and safe holiday season, as well as a terrific 2024!

Larry

Posted in [Personal Message from Larry](#)

Authored by

[Larry J. Brant](#)

[Principal|Portland](#)

[503.553.3114](tel:503.553.3114) larry.brant@foster.com