

# Larry J. Brant

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## Overview

Larry is client centric. He is driven to provide clients with timely, practical and effective guidance on tax and business legal matters.

Larry is Chair of the Foster Garvey Tax & Benefits practice group. He is licensed to practice in Oregon and Washington. Larry's practice focuses on assisting public and private companies, partnerships, and high-net-worth individuals with tax planning and advice, tax controversy, and business transactions. He regularly advises clients in entity selection and formation, structuring mergers and acquisitions, joint ventures and other business transactions.

Larry represents a number of professional services clients in accounting, law, healthcare, behavioral health, dentistry, engineering and architecture. Additionally, he represents a large array of clients straddling several industries, including logistics, manufacturing, high tech, recycling, construction, real estate and maritime.

Larry is a past Chair of the Oregon State Bar Taxation Section. He was the long term Chair of the Oregon Tax Institute and is currently a member of the Board of Directors of the Portland Tax Forum. Larry is an Expert Contributor to Thomson Reuters Checkpoint Catalyst. He is a Fellow in the American College of Tax Counsel.

Larry publishes articles on numerous income tax issues, including Taxation of S Corporations, Reasonable Compensation, Circular 230, Worker Classification, § 1031 Exchanges, Choice of Entity, Entity Tax Classification, and State and Local Taxation. In addition, he regularly speaks at national, regional and local tax institutes, including the NYU Tax Institute, the Notre Dame Tax & Estate Planning Institute, the Florida Tax Institute, the NYU Tax Conferences in July, the Portland Tax Forum, the OSCP Annual State and Local Tax Conference, the OSCP Annual Real Estate Conference, the OSCP Annual Forest Products Conference, the IRS Tax Practitioners Forum, the Northwest Federal Tax Conference and the Oregon Tax

Institute.

Larry was the 2015 Recipient of the Oregon State Bar Tax Section Award of Merit, recognizing him for professionalism, reputation, leadership, and service to the tax community and the community at large.

He is the Editor and an author for [Larry's Tax Law](#), a blog dedicated to providing technical support to tax and accounting professionals. [Subscribe](#) to ensure you never miss an update.

## Areas of Focus

- [Tax](#)
- [Business](#)
- [Family-Owned & Closely Held Businesses](#)
- [Federal Tax](#)
- [Fund Formation, Compliance & Syndications](#)
- [High Net Worth & Luxury Law](#)
- [Mergers & Acquisitions](#)
- [State & Local Tax](#)

## Admissions

- Oregon, 1984
- Washington, 1985
- U.S. District Court, District of Oregon, 1984
- U.S. Tax Court, 1991

## Education

- LL.M., Taxation, University of Florida College of Law, 1987
  - Research Fellow, 1986-1987
- J.D., Willamette University College of Law (*cum laude*), 1984
- B.S., Portland State University, Business Administration (*cum laude*), 1981

## Honors & Recognition

- JD Supra Readers' Choice Awards, "Top Author" for Tax, 2025, 2019-2022
- *The Best Lawyers in America*©
  - Litigation and Controversy – Tax, 2026
  - Tax Law, 2009-present
  - Best Lawyers® "Lawyer of the Year," Tax, 2024, 2022
- Oregon Super Lawyers list, 2006-2023
  - Top 50 Lawyers, 2018

- Oregon State Bar Tax Section Award of Merit, Recipient, 2015
- “Best of the Bar” Award in Taxation, *Portland Business Journal*, 2005
- American Institute of Certified Public Accountants Outstanding Instructor for courses on 1031 Exchanges, 1994-1995
- Martindale-Hubbell AV Preeminent rating
- Legal 500 City Elite
  - Portland - Corporate and M&A, 2026

## Presentations

- Larry is a frequent lecturer at local, regional and national tax and business conferences for CPAs and attorneys, including:
  - The NYU Tax Institute
  - The Notre Dame Tax & Estate Planning Institute
  - The Florida Tax Institute
  - The Oregon Tax Institute
  - The Northwest Tax Institute
  - The Portland State University Tax Practitioner’s Institute
  - The Portland Tax Forum
  - The Mid Valley Tax Forum
  - The Oregon and Washington Tax Institute
  - The Oregon State Bar Annual Broadbrush Taxation Conference
  - The Eugene Springfield Tax Association
  - The University of Florida Graduate Tax Program
  - The Oregon State Bar Tax Section Meeting
  - Transportation Intermediary Association Annual Conference
  - The Oregon Society of Certified Public Accountants Forest Products Conference
  - The Oregon Society of Certified Public Accountants Annual Real Estate Conference
  - The Northwest Federal Tax Conference
  - The NYU Tax Conferences in July
  - The IRS Tax Practitioners Forum
  - The Oregon State Bar Annual Real Estate Conference
  - The Federation of Exchange Accommodators National and Regional Conferences
  - The Medical Group Management Association Annual Conference
  - The Oregon Society of Certified Public Accountants Annual State and Local Tax Conference

## Professional Activities

- American Bar Association, Tax Section, Member, 1987-present

- American College of Tax Counsel, Fellow, 2015-present
- Northwestern School of Law of Lewis & Clark College, Adjunct Professor, Corporate Taxation, 2005-present
- Oregon State Bar, Tax Section, Member 1987-present
  - Chair, 2011-2012
  - Executive Committee Member, 2005-2012
  - Vice Chair, 2010-2011
  - Secretary, 2009
  - Treasurer, 2008
- Oregon Tax Institute, Chair, 2013-2014; 2012-2013; 2011-2012; 2008-2009
- Portland Tax Forum, Board of Directors, Member, 2010-present
- Thomson Reuters Checkpoint Catalyst, Expert Contributor
- Washington State Bar Association, Tax Section, Member, 1987-present

## Community Activities

- Albertina Kerr Centers for Children, Board of Directors, Member, 1987-1992
- Maayan Torah Day School
  - Pro Bono Honors (assistance with securing multi-year lease for a new campus and schoolhouse), 2019
- Oregon Business for Oregon Kids, Board of Directors, Member, 1990-1996
- Portland State University
  - Viking Merit Award for Outstanding and Dedicated Service, 1993
- Robison Jewish Home
  - Board of Directors, Member, 1990-1994
  - Recognition for Outstanding Service as a Member of the Board of Trustees of Robison Jewish Home, 1994
- University Club of Portland Membership Committee, Member, 2005-2006

## News & Insights

### Blog Posts

[Senate Bill 1507 Was Passed by the Oregon Legislature and Will Likely Become Law - Breaking Down What It Means to Oregon Businesses](#)

[03.26.26](#)

[The Oregon SALT Workaround for Eligible Pass-Through Entities Has Been Extended by Oregon Lawmakers - So, We Have Nothing to Worry About, or Do We?](#)

[03.10.26](#)

[The Oregon SALT Workaround for Eligible Pass-Through Entities May, Like the Cat, Have More Than One Life](#)

[03.05.26](#)

[A Brief Update on the Continued Life of the Oregon SALT Workaround](#)

[02.27.26](#)

[The SALT Workaround for Eligible Pass-Through Entities May Be Dead in Oregon](#)

[02.26.26](#)

[Holiday Greetings - 2025 Year-End in Review From Larry's Tax Law](#)

[12.16.25](#)

[You're Invited - NYU 84th Institute on Federal Taxation \(New York City and San Francisco\)](#)

[10.07.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part X - One Hundred Percent Expensing Lives On](#)

[09.18.25](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XVII - A Brief Stop at an Important Destination - Code Section 1361\(b\)\(1\)\(D\)](#)

[08.26.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part IX - Deductibility of Automobile Loan Interest](#)

[08.07.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part VIII - Worker Moving Expenses](#)

[08.05.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part VII - The Rules Relating to the Deductibility of Individual Charitable Contributions Have Changed](#)

[07.31.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part VI - Corporate Charitable Deductions / A Floor Has Been Added to Code Section 170\(b\)\(2\)\(A\)](#)

[07.29.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part V - Qualified Small Business Stock Exclusion / Code Section 1202](#)

[07.22.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part IV - The Qualified Business Income Deduction / Code Section 199A](#)

[07.17.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part III - Gambling / Code Section 165\(d\)](#)

[07.15.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part II - Estate and Gift Tax](#)

[07.10.25](#)

[One Big Beautiful Bill Act, H.R. 1 - 119th Congress \(2025-2026\): Part I - The SALT Deduction](#)

[07.08.25](#)

[The House Passes a Tax Bill Containing a SALT Cap Compromise That Is Slightly Better Than Its Prior Proposal](#)

[05.27.25](#)

[It Is Raining Tax Increases in Washington State - When It Rains It Pours](#)

[05.23.25](#)

[An Interesting New Law Passed by the Oregon Legislature Impacts the State Taxation of Lottery Winnings](#)

[05.21.25](#)

[The State and Local Tax Deduction Is in Peril - The Cavalry Does Not Appear to Be on Its Way to Rescue It](#)

[05.16.25](#)

[Taxes in Washington State May Be Rising](#)

[05.13.25](#)

[Hobby Loss Rules Revisited](#)

[04.22.25](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XVI - Changes in Ownership During the Taxable Year](#)

[04.03.25](#)

[March Madness Is Usually All About College Basketball, But It Turns Out That the Corporate Transparency Act Is Taking Center Stage This Month](#)

[03.23.25](#)

[The Corporate Transparency Act May Be on Life Support, But It Is Not Dead](#)

[03.14.25](#)

[Updates to the Corporate Transparency Act Are Coming in at a Rapid Fire - Treasury Issued a Huge Change in the Trajectory of the New Law](#)

[03.04.25](#)

[FinCEN Delivers Some Good News About Its Enforcement of the Corporate Transparency Act](#)

[03.03.25](#)

[Oh Geez! The Corporate Transparency Act's Turbulent Rollercoaster Ride Continues](#)

[02.19.25](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XV - Being an Active Participant in the Trade or Business of an S Corporation Has Its Advantages](#)

[02.12.25](#)

[The Crazy Rollercoaster Ride of the Corporate Transparency Act Continues - FinCEN Issues a Reporting Update](#)

[01.24.25](#)

[The Drama Surrounding the Corporate Transparency Act Has Now Reached the U.S. Supreme Court](#)

[01.23.25](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XIV - An S Corporation Is Not Always a Mere Extension of Its Shareholders](#)

[01.22.25](#)

[The Drama Surrounding the Corporate Transparency Act Continues - Not Only Were Santa Claus and His Elves Busy This Holiday Season, So Were the Court and the Litigants in the Texas Top Cop Shop Case](#)

[12.27.24](#)

[Holiday Greetings from Larry's Tax Law](#)

[12.18.24](#)

[The Corporate Transparency Act Hits a Roadblock](#)

[12.06.24](#)

[What Is Likely the Last Chapter in the Wild Journey of the Washington State Capital Gains Tax Occurred on November 5, 2024, With Voters Getting the Final Say](#)

[12.03.24](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XIII - What Happens to a Shareholder's Return When There Is an Error on the S Corporation Return?](#)

[11.13.24](#)

[A Birthday Greeting to the Tax Reform Act of 1986](#)

[10.22.24](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XII - A Reoccurring Theme: Don't You Know That Keeping Adequate Business Records Is Required?](#)

[10.15.24](#)

[You're Invited - NYU 83rd Institute on Federal Taxation \(New York and San Diego\)](#)

[10.03.24](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part XI - A Shareholder of an S Corporation Cannot Take Losses in Excess of the Shareholder's Stock Basis](#)

[09.24.24](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part X - Converting a C Corporation to an S Corporation/Nothing Could Go Wrong or Could It?](#)

08.20.24

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part IX - Taking the Mystery Out of the S Corporation Distribution Rules](#)

07.17.24

[The U.S. Supreme Court Overrules the Landmark Decision in Chevron - Loper Bright Enterprises v. Raimondo](#)

07.01.24

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part VIII - Shareholder Eligibility & The Peril of Having an Ineligible Shareholder Causing the Termination of the S Election](#)

06.27.24

[The Newest Chapter in the Tumultuous Journey of the Washington State Capital Gains Tax - Judge Allyson Zipp Rules From the Bench](#)

06.10.24

[The Tumultuous Journey of the Washington State Capital Gains Tax Continues](#)

06.06.24

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part VII - Unreasonable Compensation In The S Corporation Setting](#)

06.05.24

[The Corporate Transparency Act Is Under Attack - The Battle Continues to Rage](#)

05.29.24

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part VI - Revocation of an S Corporation Election](#)

05.02.24

[Larry's Tax Law Has Surpassed the One-Decade Milestone](#)

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[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part V - Spouses Owning Shares of an S Corporation](#)

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[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part IV - Suspended Losses of an S Corporation](#)

[03.06.24](#)

[Corporate Transparency Act Mini-Update - The Obvious Exemptions May Not Be So Obvious](#)

[02.27.24](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part III - Code Section 1361\(b\)\(1\)\(C\)](#)

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[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part II - Code Sections 1375 and 1362\(d\)\(3\)](#)

[01.25.24](#)

[A Journey Through Subchapter S / A Review of The Not So Obvious & The Many Traps That Exist For The Unwary: Part I - The Built-In-Gains Tax](#)

[01.10.24](#)

[The IRS's New Voluntary Disclosure Program: Bringing Cheer to Taxpayers This Holiday Season Rather Than Placing Coal in Their Stockings](#)

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[Holiday Greetings from Larry's Tax Law](#)

[12.07.23](#)

[You're Invited - NYU 82nd Institute on Federal Taxation \(New York and California\)](#)

[09.27.23](#)

[You're Invited - 49th Annual Notre Dame Tax & Estate Planning Institute](#)

[07.12.23](#)

[The Corporate Transparency Act Is Coming Your Way - Be Prepared](#)

[06.07.23](#)

[IRS Commissioner Werfel Issues the 2023-2031 Strategic Plan](#)

[04.10.23](#)

[When It Rains, It Pours in Washington State - The Washington Supreme Court Upholds the 2021 Enacted Capital Gains Tax](#)

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[Worker Classification in Light of Remote Workers May Need to be Revisited](#)

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[Holiday Greetings from Larry's Tax Law](#)

[12.21.22](#)

[Taxpayers Take a Hit in the Washington Capital Gains Tax Battle](#)

[11.30.22](#)

[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](#)

[11.09.22](#)

[You're Invited - NYU's 81st Institute on Federal Taxation](#)

[10.04.22](#)

[Whether Public Law 86-272 is Alive and Well May Be Debatable - Santa Fe Natural Tobacco Co. v. Department of Revenue, State of Oregon](#)

[09.15.22](#)

[The Remote Worker Platform Continues to Baffle the Tax and Human Resources Departments of Many Employers](#)

[07.15.22](#)

[The National Taxpayer Advocate Issued the IRS a Mid-Year Report Card](#)

[06.24.22](#)

[Disregarded Entities Under the Check-the-Box Regulations Are Not Disregarded for All Tax Purposes](#)

06.16.22

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

05.12.22

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

04.12.22

The Turbulent Ride for Washington's New Capital Gains Tax May Have Come to a Screeching Halt

03.02.22

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

01.05.22

Season's Greetings from Larry's Tax Law

12.22.21

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

12.09.21

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

11.04.21

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

11.02.21

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

10.14.21

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

10.06.21

[The Calm Before the Storm - The Anticipation of the Current Administration's Federal Tax Legislation Is Creating Anxiety Among Many Taxpayers](#)

[09.30.21](#)

[Two Lawsuits Are Better Than One - A Second Lawsuit Was Filed to Strike Down the New Washington State Capital Gains Tax](#)

[06.17.21](#)

[You're Invited - OSCP's 2021 Annual Real Estate Conference](#)

[05.24.21](#)

[To All of the Tax Return Preparer Professionals and Their Staffs: Thank You for Your Service](#)

[05.18.21](#)

[The Colorful and Continuing Journey of Senate Bill 5096 - the New Washington State Capital Gains Tax](#)

[05.07.21](#)

[The State of Washington May No Longer Be a Tax Haven - A New Capital Gains Tax May Be on the Horizon](#)

[04.29.21](#)

[Maryland Takes a Beat on Its New Digital Advertising Tax](#)

[04.15.21](#)

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

[04.13.21](#)

[Maryland's New Tax - The Nation's First State Tax on Digital Advertising](#)

[04.07.21](#)

[Does the Oregon CAT Have Nine Lives? - Time Will Tell Whether Senate Bill 787 Repeals the Oregon Corporate Activity Tax](#)

[03.03.21](#)

[Tax Planning Out of Fear Usually Doesn't End Well](#)

[02.24.21](#)

[Holiday Greetings from Larry's Tax Law](#)

[12.23.20](#)

[There Is a Santa Claus After All - Lawmakers Deliver a Wonderful Holiday Gift to Businesses and Their Owners in a Time of Need](#)

[12.22.20](#)

[Get Ready - The Internal Revenue Service May Be Knocking on Partnership Doors Next Year](#)

[12.08.20](#)

[The Changing Face of Employer State Tax Reporting and Payment Obligations in the Coronavirus Telework "New Normal"](#)

[10.02.20](#)

[Happy Anniversary, Foster Garvey PC](#)

[10.01.20](#)

[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](#)

[09.18.20](#)

[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](#)

[09.08.20](#)

[Potential Payroll Tax Deferral Is Available - Employers Must Understand the Program and Use Extreme Caution Before Blindly Jumping Into the Deferral Pool](#)

[09.01.20](#)

[Shark Tank - Be Aware of the Deadly Creatures in the State and Local Tax Waters](#)

[08.26.20](#)

[What House Bill 4212 and Chief Justice Order No. 20-027 Mean for Oregon Taxpayers](#)

[07.28.20](#)

[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](#)

[07.14.20](#)

[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](#)

[07.08.20](#)

[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](#)

[07.02.20](#)

[The Oregon Department of Revenue Held Its CAT Call as Scheduled - The Business and Tax Community Were Represented](#)

[06.25.20](#)

[We Can Work It Out: The SBA Continues Providing Guidance on the PPP and Loan Forgiveness](#)

[06.23.20](#)

[Taxpayers May Want to Wait to File Their PPP Loan Forgiveness Applications](#)

[06.19.20](#)

[Upcoming CAT Call - Speak Now or Forever Hold Your Peace!](#)

[06.15.20](#)

[The Oregon Department of Revenue Formalizes Guidance on Estimated Tax Penalties Under the Oregon Corporate Activity Tax](#)

[06.10.20](#)

[Paycheck Protection Program Alert - Application Deadline Remains June 30, 2020](#)

[06.09.20](#)

[The Paycheck Protection Program Flexibility Act of 2020 Is Now Law](#)

[06.05.20](#)

[The IRS Is Taking Going Digital to the Next Level - Electronic Filing of Amended U.S. Individual Income Tax Returns Will Be Available Soon](#)

[06.02.20](#)

[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](#)

[05.28.20](#)

[Lawmakers May Not Have Abandoned Small Businesses After All - The Paycheck Protection Program Flexibility Act of 2020 May Be Just What the Doctor Ordered](#)

[05.28.20](#)

[Having Employees Working Remotely May Become the New Norm - There May Be Tax and Other Traps Lurking Out There for Unwary Employers](#)

[05.26.20](#)

[Love Thy Landlord - Prepayment of Rent with PPP Loan Proceeds May Not Be a Good Idea](#)

[05.21.20](#)

[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](#)

[05.18.20](#)

[The Worlds of Sports and Tax Law Intersect During the COVID-19 Pandemic](#)

[05.15.20](#)

[PPP Loans May Not Be as Advertised for Businesses Shut Down During the COVID-19 Pandemic](#)

[05.13.20](#)

[More Good News for Oregon Taxpayers - The Oregon Department of Revenue Got It Right](#)

[05.07.20](#)

[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](#)

[05.06.20](#)

[The IRS Has Determined That Taxpayers Who Obtain PPP Loan Forgiveness Cannot Have Their Cake and Eat It Too](#)

[05.01.20](#)

[The CAT Still Has Sharp Teeth, but the Oregon Department of Revenue Has Temporarily Dulled Them a Bit](#)

[04.30.20](#)

[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](#)

[04.16.20](#)

[The IRS and Treasury Are Working Overtime to Provide Taxpayers with Joy, Hope and Optimism During These Trying Times](#)

[04.13.20](#)

[Some Clarity to the Murky: Temporary Rules Relative to the Families First Coronavirus Response Act Have Been Issued](#)

[04.07.20](#)

[The Cavalry Has Arrived - Congress Passed and President Trump Signed Into Law the CARES Act](#)

[03.30.20](#)

[Treasury Delivers Some More Good News - Notice 2020-20](#)

[03.27.20](#)

[Important Update: Families First Coronavirus Response Act](#)

[03.25.20](#)

[The IRS Will Put the American People First - No, Really \(But Only for a Limited Time\)](#)

[03.25.20](#)

[The Oregon Department of Revenue Has Now Granted Relief to Oregon Taxpayers](#)

[03.25.20](#)

[Tax Aspects of the Families First Coronavirus Response Act](#)

[03.24.20](#)

[Positive Tax News Keeps Rolling In - Treasury Provides Expanded Tax Relief With Notice 2020-18](#)

[03.20.20](#)

[Treasury Delivers Some Good News in a Time When Good News Is Rare](#)

[03.19.20](#)

[A Pleasant Distraction Courtesy of the Oregon Department of Revenue - Two More CAT Rules Go From Draft to Temporary Status](#)

[03.18.20](#)

[The CAT Is Clearly Ruling the Roost in Oregon - It Is Occupying a Large Amount of Time for Tax Practitioners This Busy Season](#)

[02.26.20](#)

[The Oregon Department of Revenue Is Hitting the Road Again - the CAT Tour Continues](#)

[02.13.20](#)

[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](#)

[01.28.20](#)

[Temporary Rules Keep Pouring in - the DOR Continues Its Efforts to Provide Guidance Relative to the CAT](#)

[01.21.20](#)

[The Old Wives' Tale, Curiosity Kills the CAT, Doesn't Seem to Apply to Oregon's New CAT](#)

[01.14.20](#)

[Holiday Greetings from 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](#)

[12.19.19](#)

[The IRS Continues Taking Measures to Enhance Security - the EIN Application Process Changed Earlier This Year](#)

[12.05.19](#)

[Hold the Phone, but Not Your Questions - Recent Oregon CAT Updates](#)

[11.20.19](#)

[The CAT Has Gone Telephonic](#)

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[You're Invited - NYU's 78th Institute on Federal Taxation](#)

[10.16.19](#)

[The CAT Continues to Be on the Prowl - the Oregon Department of Revenue's Town Hall Meetings Roadshow Made It to Portland](#)

[10.09.19](#)

[School is Back in Session and the CAT is Among the Most Popular Courses](#)

[10.02.19](#)

[It's Official! We Are Now Foster Garvey](#)

[10.01.19](#)

[Be Aware: The CAT Is on the Prowl - the Oregon Department of Revenue's Town Hall Meetings Begin Tonight](#)

[09.17.19](#)

[IRS Cleaning House at the Office of Professional Responsibility](#)

[09.05.19](#)

[The Oregon Department of Revenue Plans to Publish Much Needed Guidance on the Newly Enacted Corporate Activity Tax](#)

[08.22.19](#)

[Referendum to Repeal Oregon Corporate Activity Tax Has Wind Taken Out of Its Sails - The New Tax May Be Here to Stay](#)

[07.25.19](#)

[2019 NYU Tax Conferences in July](#)

[07.16.19](#)

[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](#)

[07.11.19](#)

[Announcement About Garvey Schubert Barer](#)

[06.19.19](#)

[Oregon's New Corporate Activity Tax](#)

[06.04.19](#)

[Opportunity Zone Funds - Part IV: The Second Round of Proposed Regulations](#)

[04.23.19](#)

[Opportunity Zone Funds - Part III: Lots of Questions But Few Answers](#)

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[Larry Brant Quoted in Law360 Tax Authority on Santa Fe Natural Tobacco Co. Ruling](#)

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["The Intersection of Code Sections 1031 and 1400Z," 2022 OSCP Northwest Federal Tax Conference](#)

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["Entity Classification - The Check-The-Box Regulations Revisited," New York University Advanced Conference on Subchapter S](#)

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["Oregon Real Estate Tax Update - A Review of Recent Income Tax Developments in Oregon Impacting Real Estate Investors," 2022 OSCP Annual Real Estate Conference](#)

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["Revisiting Choice of Entity in Light of Tax Changes on the Horizon," 2022 OSCP Farming, Ranching & Agribusiness Conference](#)

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[“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,” Portland Tax Forum](#)

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[“The Oregon Corporate Activity Tax,” Oregon Society of Certified Public Accountants \(OSCPA\) 2020 OSCPA State & Local Tax Conference](#)

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[“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](#)

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“What a Family Law Practitioner Needs to Know About the Tax Cuts and Jobs Act,” Clackamas County Bar Association Fall Conference

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“The Tax Cuts and Jobs Act - What It May Mean to Your Clients,” Estate Planning Council of Portland Mini-Seminar

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“Navigating the Built In Gains Tax for C to S Conversions After the Tax Cuts and Jobs Act,” Oregon Society of Certified Public Accountants (OSCPA) 2018 Northwest Federal Tax Conference

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“Developments in the World of IRC Section 1031 Exchanges, Including the Impact of the Tax Cuts and Jobs Act,” 2018 IRS/Practitioners Forum

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“Evaluating the Built-in Gains Tax for C to S Conversions After TCJA,” New York University Tax Conferences in July - Advanced Conference on Subchapter S

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“Developments in the World of IRC Section 1031 Exchanges Including the TCJA,” Oregon Society of Certified Public Accountants (OSCPA) Forest Products Conference

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“What Family Law Practitioners Need to Know About the New Tax Laws,” American Academy of Matrimonial Lawyers 9th Bi-Annual Continuing Legal Education Program

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“Tax Reform and What It May Mean for You & Your Business,” Multi-housing Laundry Association (MLA) 2018 Spring Educational Conference

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["Worker Classification: Looking Through the Lens of Federal, State and Local Law," Willamette Law Review Tax Symposium](#)

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[“The Continuing Evolution of Circular 230,” Annual Meeting, National Society of Accountants](#)

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[“1031 Exchanges,” 2015 Oregon Society of Certified Public Accountants Annual Real Estate Conference](#)

06.17.15

“How Tax Lawyers Can Work With CPAs & Other Tax Advisors,” Oregon State Bar Tax Section (New Tax Lawyer Committee)

05.20.15

“What A Business Lawyer Needs to Know About Drafting Partnership Agreements/Choice of Entity,” Northwestern School of Law, Lewis & Clark College

04.10.15

“Circular 230,” Oregon State Bar

01.15.15

“Recent Cases and Rulings,” Portland State University Tax Practitioners Institute

12.03.14

“Circular 230,” Mid Valley Tax Forum

11.04.14

“Developments in the World of S Corporations,” 73rd Institute on Federal Taxation, New York Tax Institute

10.19.14

“Recent Developments in the World of IRC Section 1031 Exchanges,” Oregon Society of Certified Public Accountants Annual Real Estate Tax Conference

06.18.14

“Recent Developments in the World of S Corporations” and “Reasonable Compensation,” Hawaii Association of Public Accountants, Annual Conference

06.12.14

“Recent Developments in the World of 1031 Exchanges” and “Worker Classification,” National Association of Public Accountants, Annual Conference on Emerging Tax Issues

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“Reasonable Compensation,” Portland Tax Forum

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[“S Corporations”, Mid Valley Tax Forum](#)

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[“Recent Developments In The World Of S Corporations,” Oregon State Bar Tax Section](#)

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[“Recent Tax Cases & Rulings,” PSU Tax Practitioner Institute](#)

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[“S Corporations Update,” IRS Tax Practitioners Forum](#)

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[“Taxation of S Corporations,” OSCP IRS/Practitioners Tax Forum](#)

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[“Recent Developments in the World of S Corporations,” Eugene Springfield Tax Association](#)

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[“Recent Development in the World of S Corporations,” 2011 Portland State University Tax Practitioners Institute](#)

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[“What Makes LL.M Programs Different From Each Other?” Oregon State Bar Taxation Section](#)

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[“Development of a Tax Lawyer,” University of Florida Tax Forum](#)

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[“Developments in the World of S Corporations,” Tax Section, Oregon State Bar Salem, Mid-Valley Tax Forum](#)

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"State Residency-Planning Opportunities," Garvey Schubert Barer Tax Roundtable

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"Employee vs. Independent Contractor: Another Look at Worker Classification," 33rd Annual Convention, Transportation Intermediaries Association

04.07.11

"2011 Tax Update," Garvey Schubert Barer Tax Roundtable

02.15.11

"Employee vs. Independent Contractor: Another Look at Worker Classification," Oregon Society of Enrolled Agents

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"Employee v. Independent Contractor: Another Look at Worker Classification," Oregon Society of Certified Public Accountants (OSCPA) State & Local Tax Conference

01.07.11

"Developments in the World of S Corporations," Garvey Schubert Barer Tax Roundtable

12.07.10

"Recent Rulings and Cases," Portland State University Tax Institute

11.15.10

"Taxation of S Corporations," Oregon Society of Certified Public Accountants (OSCPA)

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"Development in the World of S Corporations," Tax Section, Oregon State Bar

10.14.10

"Health Care Reform: Understanding the Impact on Your Client's Bottom Line," Garvey Schubert Barer Tax Roundtable

09.21.10

["Recent Developments in the World of IRC 1031 Exchanges," Oregon Society of Certified Public Accountants \(OSCPA\) Real Estate Tax Conference](#)

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["What's New in the World of 1031 Exchanges - 1031 Exchange Update," 2010 Oregon Society of Certified Public Accountants \(OSCPA\) Real Estate Conference](#)

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["Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute](#)

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["Taxation of S Corporations," Oregon Society of Certified Public Accountants](#)

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["Recent Developments in the World of IRC §1031 Exchanges," Oregon State Bar Real Estate and Land Use Section](#)

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["Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Enrolled Agents](#)

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["1031 Exchanges," Oregon Society of Certified Public Accountants, IRS Tax Practitioners Forum](#)

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["What Non-Tax Attorneys Need to Know: Tax Implications of Using LLCs," Oregon State Bar Annual Business Law Section Conference](#)

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[“Taxation of S Corporations – Not Just the Nuts and Bolts,” Oregon Society of Certified Public Accountants](#)

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