

[Publications](#)

The Qualified Subchapter S Subsidiary Election - A Primer and Beyond

09.01.16 Journal of Taxation

Larry Brant's article offers readers a broad overview of the QSub election and a review of the history surrounding its statutory creation. In addition, it provides a rather in-depth discussion of the QSub qualification requirements, the election, late filing relief, termination, and inadvertent termination relief.

Also, the articles provide a good discussion of various QSub planning opportunities and traps that exist for the unwary.

Download a copy of the [complete article](#).

"The Qualified Subchapter S Subsidiary Election - A Primer and Beyond" was published in the September 2016 issue of the *Journal of Taxation*. © 2016 Thomson Reuters (WG&L Tax & Accounting).

Featured People

[Larry J. Brant](#)

[Principal|Portland](#)

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

Related Areas

-
- [Tax](#)