

Events

“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,” New York University 78th Institute on Federal Taxation

October 24, 2019 New York, NY

With the TCJA reducing the corporate income tax rate to a flat 21%, a significant number of S corporations will likely be converting to C corporations. These same corporations, however, may find themselves down the road desiring to regain S status. In this presentation, Larry Brant explores the potholes and obstacles that may hinder travel on this two-way road, including the built-in-gains tax, LIFO recapture, excessive passive income, unreasonable compensation, personal holding company status, excessive accumulated earnings, and re-election time restrictions.

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

Related Areas

- [Federal Tax](#)
- [Tax](#)

Related Offices

- [New York](#)