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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,” New York University Tax Conferences in July - Advanced Conference on Subchapter S

July 25, 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 [NYU's Tax Conferences in July website](#).

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