

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," Portland Tax Forum

September 24, 2020 Virtual Event

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. This presentation will explore 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.

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[Larry J. Brant](#)

[Principal|Portland](#)

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

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