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# You're Invited - NYU's 85th Institute on Federal Taxation in New York City

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I am pleased to announce that the 85th Institute on Federal Taxation (IFT) will take place in New York City from November 15-20, 2026.

This year marks an exciting new chapter for the Institute. Rather than hosting separate programs in New York and California, the IFT is becoming a single, high-impact annual event that will alternate each year between these two states. The new format kicks off fittingly in New York City as we celebrate the Institute's 85th anniversary.

At this year's Institute, I will present my new white paper, "Another Look at the Single Class of Stock Requirement Under Subchapter S," where I uncover why the single-class-of-stock rules are far more intricate than they appear on the surface. While the basic rule that an S corporation can only have one class of stock seems straightforward, its application can be surprisingly complex. I plan to explore the nuances of the requirement, identify some of the traps for the unwary and discuss potential remedies if a problem arises.

My presentation is part of the Closely Held Businesses segment of the Institute, chaired by my longtime friend and esteemed colleague Jerald David August, which will be held on Thursday, November 19. I am honored to once again contribute to the IFT and to join an extraordinary group of leading tax professionals for this landmark event.

Registration for the IFT is [now open](#)! Having served as an IFT speaker for more than a decade, the Institute continues to be an invaluable opportunity to connect with and give back to the tax community. I always enjoy having a chance to exchange ideas with fellow tax professionals from across the nation and provide practical guidance through the NYU School of Professional Studies' leading continuing education platform.

I hope you will join us in New York City for this special 85th anniversary program. I look forward to reconnecting with colleagues, meeting new members of the tax community and participating in another terrific week of learning and discussion.

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