



Larry J. Brant

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Larry Brant is the chair of the firm's Tax and Benefits Practice Group and co-chair of the firm's Business Practice Group. He is a past managing director of the firm's Portland office, and served as a member of the firm's Executive Committee. His practice focuses on tax and transactions.

Mr. Brant publishes articles on various tax issues, including IRC § 1031 exchanges, taxation of S corporations, and choice of entity. He is a frequent lecturer at local, regional and national tax and business conferences for CPAs, attorneys and 1031 exchange accommodators, including speaking on numerous occasions at the Oregon Tax Institute, the Northwest Tax Institute, Portland State University's Tax Practitioner's Institute, the Oregon and Washington Tax Institute, the Oregon State Bar Annual Broadbrush Taxation Conference, the Oregon Society of Certified Public Accountants Forest Products Conference, the Oregon Society of Certified Public Accountants Annual Real Estate Conference, the IRS Tax Practitioner's Forum, the Oregon State Bar Annual Real Estate Conference, The Federation of Exchange Accommodators national and regional conferences, the Medical Group Management Association Annual Conference, and the Oregon Society of Certified Public Accountants Annual State and Local Tax Conference.

Services

- ▶ Privately Held Companies
- ▶ Tax
- ▶ Federal Tax
- ▶ State and Local Tax
- ▶ Mergers and Acquisitions
- ▶ Real Estate
- ▶ International Tax

Industries

- ▶ Accounting Firms

Education

- ▶ University of Florida College of Law, LL.M., Taxation, 1987
 - ▶ Research Fellow, 1986-1987
- ▶ Willamette University College of Law, J.D., *cum laude*, 1984
- ▶ Portland State University, B.S., Business Administration, *cum laude*, 1981

Admissions

- ▶ Oregon, 1984
- ▶ U.S. District Court, District of Oregon, 1984
- ▶ Washington, 1985
- ▶ U.S. Tax Court, 1991

Professional Recognition

- ▶ Named by peers to *The Best Lawyers in America* in the area of Tax Law, 2009-2012
- ▶ Named by peers as a "Super Lawyer" in *Oregon Super Lawyers* magazine, 2006-2011
- ▶ Voted by peers to receive "Best of the Bar" Award in Taxation from *Portland Business Journal*, 2005
- ▶ American Institute of Certified Public Accountants Outstanding Instructor for courses on 1031 Exchanges, 1995
- ▶ Martindale-Hubbell AV/5.0 Peer Review Rated

Professional Activities

- ▶ Chair, Tax Section, Oregon State Bar, 2011-2012; Vice Chair, 2010-2011
- ▶ Member, Tax Section Executive Committee, Oregon State Bar, 2005-2011
- ▶ Adjunct Professor, Corporate Taxation, Northwestern School of Law of Lewis & Clark College, 2005-present
- ▶ Chair, Oregon Tax Institute, 2008-2009
- ▶ Secretary, Tax Section, Oregon State Bar, 2009
- ▶ Treasurer, Tax Section, Oregon State Bar, 2008
- ▶ Member, Tax Section, Oregon State Bar, 1987-present
- ▶ Member, Tax Section, Washington State Bar Association, 1987-present
- ▶ Member, Tax Section, American Bar Association, 1987-present

Community Activities

- ▶ Member, Board of Directors, Portland Tax Forum, 2010-present
- ▶ Member, Board of Directors, Robison Jewish Home, 1990-1994
- ▶ University Club of Portland Membership Committee, 2005-2006
- ▶ Recognition for Outstanding Service as a Member of the Board of Trustees of Robison Jewish Home, 1994
- ▶ Viking Merit Award for Outstanding and Dedicated Service to Portland State University, 1993
- ▶ Member, Board of Directors, Oregon Business for Oregon Kids, 1990-1996

- ▶ Member, Board of Directors, Albertina Kerr Centers for Children, 1987-1992

Events

- ▶ "S Corporations Update," IRS Tax Practitioners Forum, Portland, OR, November 2, 2012
- ▶ "Recent Developments in the World of S Corporations," Eugene Springfield Tax Association , Eugene, OR, April 24, 2012
- ▶ "Recent Development in the World of S Corporations," 2011 Portland State University Tax Practitioners Institute, Wilsonville, OR, December 13, 2011
- ▶ "Recent Development in the World of S Corporations," 2011 Portland State University Tax Practitioners Institute, Portland, OR, December 6, 2011
- ▶ "Recent Development in the World of S Corporations," 2011 Portland State University Tax Practitioners Institute, Eugene, OR, November 8, 2011
- ▶ "What Makes LL.M Programs Different From Each Other?" Oregon State Bar Taxation Section, Portland, OR, October 29, 2011
- ▶ "Development of a Tax Lawyer," University of Florida Tax Forum, Gainesville, FL, September 16, 2011
- ▶ "Developments in the World of S Corporations," Tax Section, Oregon State Bar Salem, Mid-Valley Tax Forum , Salem, OR, July 19, 2011
- ▶ "State Residency-Planning Opportunities," Garvey Schubert Barer Tax Roundtable, Garvey Schubert Barer, Portland, OR, May 17, 2011
- ▶ "Employee vs. Independent Contractor: Another Look at Worker Classification," 33rd Annual Convention, Transportation Intermediaries Association , Orlando, FL, April 7, 2011
- ▶ "Employee vs. Independent Contractor: Another Look at Worker Classification," Oregon Society of Enrolled Agents, Portland, OR, February 15, 2011
- ▶ "2011 Tax Update," Garvey Schubert Barer Tax Roundtable, Garvey Schubert Barer, Portland, OR, February 15, 2011
- ▶ "Employee v. Independent Contractor: Another Look at Worker Classification," Oregon Society of Certified Public Accountants (OSCPA) State & Local Tax Conference, Portland, OR, January 7, 2011
- ▶ "Recent Rulings and Cases," Portland State University Tax Institute, Wilsonville, OR, December 13, 2010
- ▶ "Developments in the World of S Corporations," Garvey Schubert Barer Tax Roundtable, Garvey Schubert Barer, Portland, OR, December 7, 2010
- ▶ "Recent Rulings and Cases," Portland State University Tax Institute, Portland, OR, December 1, 2010
- ▶ "Recent Rulings and Cases," Portland State University Tax Institute, Eugene, OR, November 15, 2010
- ▶ "Taxation of S Corporations," Oregon Society of Certified Public Accountants (OSCPA), Portland, OR, November 1, 2010
- ▶ "Development in the World of S Corporations," Tax Section, Oregon State Bar, Portland, OR, October 14, 2010
- ▶ "Health Care Reform: Understanding the Impact on Your Client's Bottom Line," Garvey Schubert Barer Tax Roundtable, Garvey Schubert Barer, Portland, OR, September 21, 2010
- ▶ "Recent Developments in the World of IRC 1031 Exchanges," Oregon Society of Certified Public Accountants (OSCPA) Real Estate Tax Conference, Portland, OR, June 11, 2010
- ▶ "Employee v. Independent Contractor – Worker Classification," Garvey Schubert Barer Tax Roundtable,

Garvey Schubert Barer, Portland, OR, May 17, 2010

- ▶ "Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute, Wilsonville, OR, December 8, 2009
- ▶ "Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute, Portland, OR, December 4, 2009
- ▶ "Interesting 2009 Income Tax Cases and Rulings," Portland State University Tax Institute, Eugene, OR, November 17, 2009
- ▶ "Taxation of S Corporations," Oregon Society of Certified Public Accountants, Portland, OR, September 23, 2009
- ▶ "Recent Developments in the World of IRC §1031 Exchanges," Oregon State Bar Real Estate and Land Use Section, Portland, OR, June 11, 2009
- ▶ "Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Certified Public Accountants, Portland, OR, May 27, 2009
- ▶ "Recent Developments in the World of IRC §1031 Exchanges," Oregon Society of Enrolled Agents, Portland, OR, April 21, 2009
- ▶ "1031 Exchanges," Oregon Society of Certified Public Accountants, IRS Tax Practitioners Forum, Embassy Suites Hotel Portland Airport, Portland, OR, October 31, 2008
- ▶ "What Non-Tax Attorneys Need to Know: Tax Implications of Using LLCs," Oregon State Bar Annual Business Law Section Conference, Oregon Convention Center, Portland, OR, October 24, 2008
- ▶ "Circular 230," Oregon Society of Enrolled Agents Annual Meeting, Kennedy School, Portland, OR, October 21, 2008
- ▶ "Taxation of S Corporations - Not Just the Nuts and Bolts," Oregon Society of Certified Public Accountants, OSCPA Center, Beaverton, OR, September 17, 2008
- ▶ "Tax Savings Through 1031 Exchanges," Oregon Society of Certified Public Accountants, Crowne Plaza, Lake Oswego, OR, June 25, 2008
- ▶ "1031 Exchanges and Timber Transactions," Forest Products Conference, Hilton Eugene & Conference Center, Eugene, OR, June 9, 2008
- ▶ "Recent Developments in the World of 1031 Exchanges," Oregon and Washington Tax Institute, W Hotel, Seattle, WA, May 1-2, 2008
- ▶ "Recent Developments in 1031 Exchanges," Northwest Tax Institute, Grand Wailea Hotel, Maui, HI, October 22, 2007
- ▶ "What is New in the World of IRC Section 1031 Exchanges," Multnomah Bar Association Young Lawyers Section, Standard Insurance Center, Portland, OR, October 9, 2007
- ▶ Tax Savings Through 1031 Exchanges, Downtown Athletic Club, Eugene, OR, September 26, 2007
- ▶ Taxation of S Corporations - Not Just the Nuts and Bolts, Embassy Suites Hotel Portland Airport, Portland, OR, September 20, 2007
- ▶ Tax Savings Through 1031 Exchanges, Crowne Plaza, Lake Oswego, OR, June 25, 2007
- ▶ "Recent Developments in the World of IRC Section 1031 Exchanges," Oregon Society of Certified Public Accountants Real Estate Conference, Embassy Suites Hotel Portland Airport, Portland, OR, June 8, 2007
- ▶ "New Developments in the World of 1031 Exchanges," Federal Exchange Accommodators Regional Conference, Seattle, WA, February 10, 2007

Publications

- ▶ "Tax and Legal Aspects of Merging LLCs," Garvey Schubert Barer Legal Update, November 2011.
- ▶ "U.S. Royalties vs. Services Income for Non-U.S. Citizens: A Hole-in-One or a Bogey?," Garvey Schubert Barer Legal Update, July 2011.
- ▶ "Form 1099 Reporting: Two Burdensome Rules Repealed, But Some Traps Remain," Garvey Schubert Barer Legal Update, May 2011.
- ▶ "Employee vs. Independent Contractor," *The Oregon Certified Public Accountant*, May/June 2011.
- ▶ "Preparing for FATCA Compliance," Garvey Schubert Barer Legal Update, April 22, 2011.
- ▶ "Washington's First Tax Amnesty Program," Garvey Schubert Barer Legal Update, January 2011.
- ▶ "Health Care Reform: Understanding the Impact On Your Clients' Bottom Line," Garvey Schubert Barer Publication, September 21, 2010.
- ▶ "The Husband-Wife Qualified Joint Venture Filing Option: Proper Social Security and Medicare Crediting and Simplified Tax Reporting," Garvey Schubert Barer Legal Update, July 2010.
- ▶ "New Administrative Rule Clarifies Gray Areas of Oregon's Tax Amnesty Program," Garvey Schubert Barer Legal Update, November 16, 2009.
- ▶ "Oregon's Corporate Excise Tax Substantial Nexus Rule 'Substantially' Applies to All Tax Periods Open To Examination," Garvey Schubert Barer Legal Update, November 16, 2009.
- ▶ "Failures of IRC §1031 Exchange Qualified Intermediaries Highlight Risks and the Importance of Due Diligence When Selecting a Qualified Intermediary," *The Oregon Certified Public Accountant*, March/April 2009.
- ▶ "Due Diligence in Selecting a 1031 Qualified Intermediary," *In Brief* (Oregon State Bar Professional Liability Fund), Issue 107, February 2009.
- ▶ "Employer-Owned Life Insurance Rules May Unintentionally 'Clean Up' More Than Just Wal-Mart 'Janitor Policies'," *The Oregon Certified Public Accountant*, January 2009.
- ▶ "Failure of IRC §1031 Exchange Qualified Intermediary Highlights Risks and Is a Reminder of the Importance of Due Diligence When Selecting a Qualified Intermediary," Garvey Schubert Barer Legal Update, December 22, 2008.
- ▶ "New 'Bailout' Law Bails Out More than Just Financial Institutions - More Likely Than Not Standard for Tax Return Preparers is Replaced by Substantial Authority Standard," Garvey Schubert Barer Legal Update, October 7, 2008.
- ▶ "New Federal Acquisition Regulation Rules Target Contractors with Delinquent Taxes," Garvey Schubert Barer Legal Update, April 25, 2008.
- ▶ "Lane County Mass Transit Tax," *Lexis OR Tax P.I.* 6,356, 2008.
- ▶ "Washington County's Real Property Transfer Tax," *Lexis OR Tax P.I.* 6,357, 2008.
- ▶ "IRC Section 1031 Exchange Issues in Oregon," *Lexis OR Tax P.I.* 6,307, 2008.
- ▶ "Procedure for Property Tax Appeals in Oregon," *Lexis OR Tax P.I.* 6,309, 2008.
- ▶ "The Oregon Department of Revenue Pushes Nexus Arguments in Attempt to Bring More

- 'Out-of-State' Taxpayers into Oregon," *Oregon State Bar Taxation Section* newsletter (Volume 10, Number 3), Fall 2007.
- ▶ "The Continuing Evolution of Circular 230," *The Oregon Certified Public Accountant*, July/August 2007.
 - ▶ "Famous Foolish Blunders - Ignoring the Evolution of Circular 230," *Oregon State Bar Taxation Section* newsletter (Volume 10, Number 1), Spring 2007.
 - ▶ "Treasury Department Circular 230 and Final Regulations," *Oregon State Bar Taxation Section* newsletter (Volume 8, Number 2), Summer 2005.
 - ▶ "Treasury Department Circular 230 and Final Regulations," *The Oregon Certified Public Accountant/Online*, June 2005.
 - ▶ "State Taxation - Potential Traps for the Unwary," *The Oregon Certified Public Accountant*, February, 2004.
 - ▶ "Retention of Records Relevant to Audits and Reviews - U.S. Securities and Exchange Commission Issues Final Rule 2-06," *The Oregon Certified Public Accountant*, June, 2003.
 - ▶ "Recent Developments to Entity Classification Under the Check-the-Box Regulations - Revenue Procedure 2002-69," *The Oregon Certified Public Accountant*, January 2003.
 - ▶ "McLane and Fisher v. Department of Revenue and the Aftermath," *Oregon State Bar Taxation Section* newsletter (Volume 5, Number 3), September 2002.
 - ▶ "Exchanges Involving Tenancy in Common Interests in Real Property - Revenue Procedure 2002-22," *The Oregon Certified Public Accountant*, September 2002.
 - ▶ "Choose a Qualified Intermediary Carefully - PLR 200211016," *The Oregon Certified Public Accountant*, August 2002.
 - ▶ "Fisher v. Department of Revenue and the Aftermath," *The Oregon Certified Public Accountant*, November 2001.
 - ▶ "The Service Gives Taxpayers a Green Light on Certain Reverse Exchanges - Revenue Procedure 2000-37 (Part II)," *The Oregon Certified Public Accountant*, January 2001.
 - ▶ "The Service Gives Taxpayers a Green Light on Certain Reverse Exchanges - Revenue Procedure 2000-37 (Part I)," *The Oregon Certified Public Accountant*, December 2000.
 - ▶ "Structuring a Transaction Involving Timber Property Under IRC Section 1031 to Qualify for Tax Deferral," *The Oregon Certified Public Accountant*, July 1999.
 - ▶ "Improvements to a Taxpayer's Own Property in a Tax Deferred Exchange," *The Oregon Certified Public Accountant*, September 1997.
 - ▶ "A New Form of Business Entity for Professionals in Oregon - An Introduction of the Limited Liability Partnership," *The Oregon Certified Public Accountant*, September 1995.
 - ▶ "Aftermath of 1993 Legislation: Introduction of a New Business Entity and Commencement of Professional Liability Reform," *Daily Journal of Commerce*, Annual 1995.
 - ▶ "The Limited Liability Option," *The Oregon Certified Public Accountant*, July 1994.
 - ▶ "New Laws Clear Way for CPA Limited Liability Companies," *The Oregon Certified Public Accountant*, October 1993.
 - ▶ "The Evolution of the Phrase 'Trade or Business': Flint v. Stone Trace Company to Commissioner v. Groetzinger - An Analysis with Respect to the Full-Time Gambler and the Investor," *23 Gonzaga Law Review* 513, 1987/1988.

GARVEY SCHUBERT BARER

LAW