Program Description:
Section 163(j) applies to a wide variety of taxpayers, with different implications for each type of taxpayer. This program will discuss the section 163(j) proposed regulations as they apply to S corporations and their shareholders. The discussion will include the application of the limitation at the corporate level, the limitations that may apply to the carryovers of excess business interest to subsequent years, the effects of section 163(j) on stock basis and the accumulated adjustments account, the treatment of self-charged interest, and the application of the section 163(j) at the shareholder level. Representatives from the Treasury Department and the IRS Office of Chief Counsel will share their insights on the proposed regulations.

Featured Speakers:
Kevin D. Anderson, BDO USA LLP, Washington, DC
Colin Campbell, Attorney Advisor, Office of Tax Policy, Department of Treasury, Washington, DC
Samuel P. Starr, Special Counsel, IRS Office of Chief Counsel, Pass-Throughs & Special Industries, Washington, DC
H. Grace Kim, Grant Thornton LLP, Washington, DC

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