



WRNewswire

An AALU Washington Report

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Treasury Releases Pass-through Deduction Regs

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WRN Section 199A

Treasury released proposed regulations on the Section 199A deduction for pass-through business owners created in the Tax Cuts and Jobs Act. AALU is currently analyzing the 184 pages of proposed regulations. We will provide follow-up analysis and information.

H.R. 1 created a 20% deduction on qualified business income for owners of “pass-through businesses,” where income from a business is taxed at individual rates for the owner of such a business. As expected, the rules around this passthrough deduction are complicated and a thorough analysis will take some time. More to come.

Call with any immediate questions – (202) 772-4638.

Treasury Press Release

Proposed Regulations on 199A Deduction

Forbes: IRS Issues Proposed Regulations On Section 199A Deduction For Solos & Pass-through Businesses

Bloomberg INSIGHT: New 20% Pass-Through Deduction

AALU’s overall summary of last year’s Tax Cuts and Jobs Act

Webinar: Decoding Tax Reform - Pass-throughs - 01.09.2018

Questions?

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