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The new Section 199A business deduction should save business owners and real estate investors thousands of

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dollars of tax annually. How? Section 199A provides owners of pass-through entities with a deduction equal, potentially, to 20% of their business income. Unfortunately, the 20 page law and nearly 300 pages of regulations burden small businesses and individual investors with tricky rules and complicated accounting. Hence, this book for tax accountants, financial advisers, business attorneys and sophisticated business owners... "Maximizing Section 199A Deductions" covers in detail how the new deduction works with up-to-date information and insights for the 2019 tax filing season. Need more detailed information? Maximizing Section 199A Deductions includes the following chapters: *Chapter 1 - The Section 199A Deduction in a Nutshell: An overview of the deduction to understand the big picture and begin thinking in

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broad brush strokes about how the deduction works for small businesses, real estate investors, and investors in REITs and qualified publicly traded partnerships. *Chapter 2 - What Counts as Qualified Business Income: Detailed discussions of exactly what types of business income taxpayers can shelter with the Section 199A deduction, with specific discussions of the rules that apply to different types of business owners and investors: sole proprietorships, partnerships, S corporations, trusts and estates, and then investors in REITs and qualified publicly traded partnership. Also, coverage of how qualified business income accounting works for Section 1031 exchanges, Section 1031 involuntary transfers and for Section 351 incorporations and Section 721 partnership formations. *Chapter 3 - Specified Service Trade or Business

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Disqualification: In-depth coverage of which types of businesses lose some or all of the Section 199A deduction as a result of falling into a specified service trade or business like health services, law, consulting, accounting, actuarial science, performing arts, athletics, investment services, brokerage and trading services, and situations where the business relies on the skill or reputation of a single celebrity.

*Chapter 4 - Accounting for W-2 Wages and Depreciable Property: Every pass-through entity (so every partnership and S corporation) needs to provide detailed accounting for a business's wages and depreciable property because some taxpayers need this information to calculate their Section 199A deduction. Chapter 4 walks the reader through this burdensome area of the new law. *Chapter 5 - Multiple

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*Chapter 9 - Agricultural & Horticultural Cooperatives and their Patrons: Overview discussion and examples of the rules (including the "grain glitch" fix) for specified agricultural and horticultural cooperatives and their members. The book also includes Section 199A FAQs tax professionals can share with their clients (via email or traditional letters) and the text of the Section 199A law including the technical corrections. Line-by-line tips and instructions to successfully file Form 1023 IRS Form 1023 Tax Preparation Guide provides comprehensive instructions for completing and filing the new and significantly revised Form 1023 (Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code). Nonprofit organizations--including health and human service organizations, schools, private

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foundations, churches, libraries, museums, cultural institutions, environmental protection organizations, and other charitable, smaller groups--contend daily with issues related to their IRS filings, from qualifying and applying for tax-exempt status to maintaining and managing it. Written for nonprofit executives and directors, accountants, nonprofit boards, lawyers, consultants, and volunteers, IRS Form 1023 Tax Preparation Guide is brimming with helpful advice and features, including:

- * Strategies for obtaining IRS recognition of tax-exempt status as a charitable organization including a Suitability Checklist to evaluate viability of making application
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This book will help avoid costly mistakes in the set up process of their new business or those who need assistance in maintaining their existing businesses. In addition, this publication outlines methods of creating order to the overall family financial matters. Subjects included in the book include: Accounting, Business Plans, Resume, Biographies', Banking Relationships, Advertising and Promotion of your products and services, Getting organized with what documents to keep and where to store, Receipt and how to manage, Business

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The foundational publication for any students (elementary, junior/high school, adult) who are considering college. This small booklet explains how to prepare academically and financially for college through "to do" lists aimed at students and parents. Simply

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