

ENJOY YOUR FREE CHART!

LIMITED-TIME SPECIAL OFFER

Section 199A is the best new planning strategy thanks to the new Tax Act! But, it's important that you understand it! That's why we've enlisted the help of Robert S. Keebler, CPA/PFS, MST, AEP (Distinguished), CGMA. He's put together not one, not two, but THREE educational programs on this topic. You have the opportunity to get all 3 programs for just \$399!

PROGRAM #1—The New Section 199A 20% Small Business Deduction – Sophisticated Tax Planning and Trust Strategies for Lawyers, CPAs & Financial Advisors

SPEAKERS: Robert S. Keebler, CPA/PFS, MST, AEP (Distinguished), CGMA
& Steven J. Oshins, J.D., AEP (Distinguished)

DURATION: 90 minutes

PROGRAM #2—Section 199A Small Business Deduction: A Case Study Approach

SPEAKER: Robert S. Keebler, CPA/PFS, MST, AEP (Distinguished), CGMA

DURATION: 90 minutes

PROGRAM #3—Section 199A: An In-Depth Look

SPEAKER: Robert S. Keebler, CPA/PFS, MST, AEP (Distinguished), CGMA

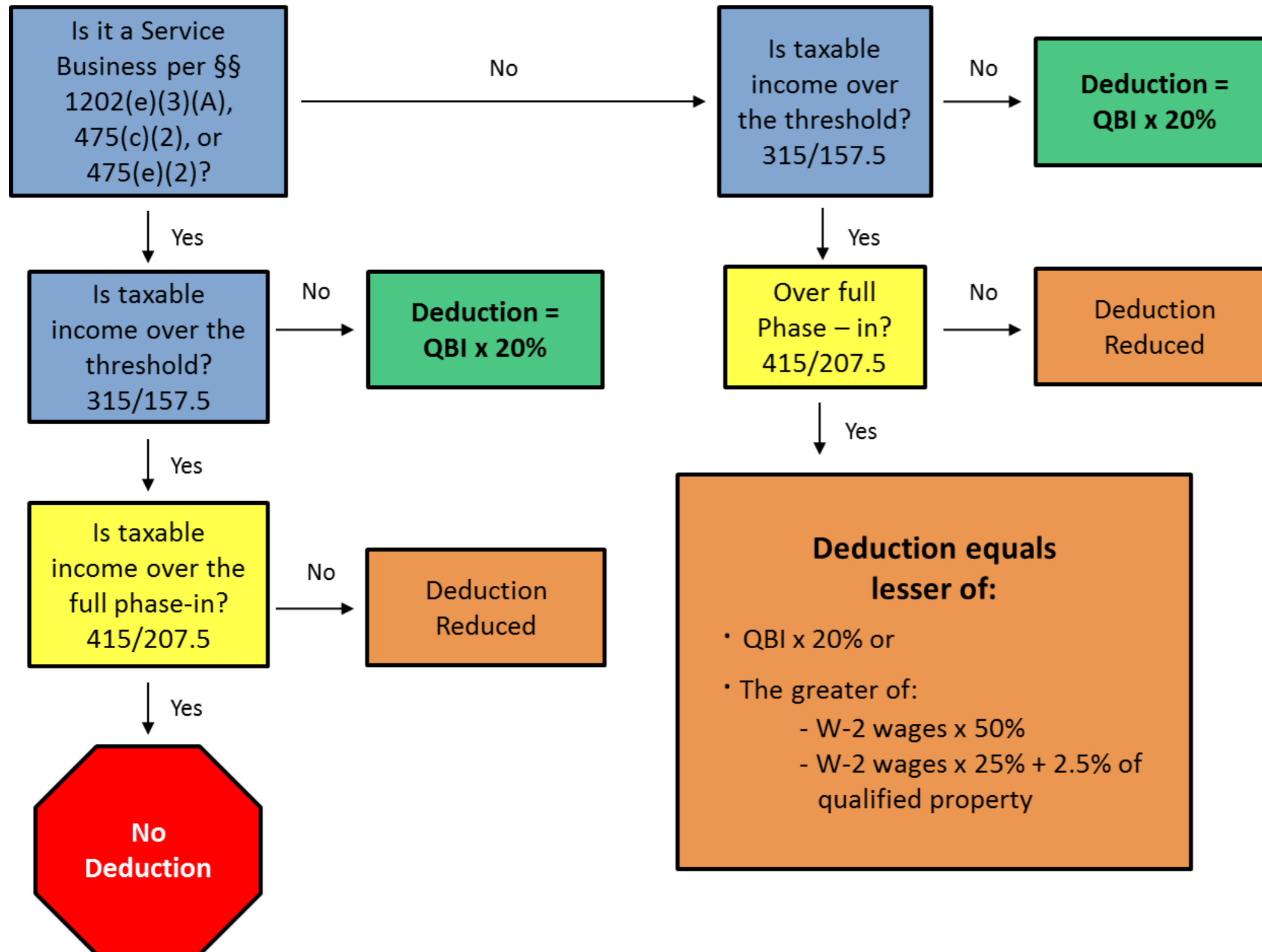
DURATION: 180 minutes (two 90-minute programs)

THESE PROGRAMS REGULARLY TOTAL OVER \$700
GET ALL THREE OF THEM RIGHT NOW FOR JUST \$399!
OFFER EXPIRES IN 24 HOURS. HURRY BEFORE IT'S TOO LATE!

BUY NOW

Robert S. Keebler, CPA/PFS, MST, AEP

IRC § 199A Qualified Business Income



TERMS

Combined Qualified Business Income: the qualified business income deduction attributable to each trade or business carried on by the taxpayer plus 20 percent of the amount of qualified REIT dividends and qualified PTP income of the taxpayer

W-2 Wages: the amounts paid to employees reported to Social Security

Qualified Property: tangible property eligible for depreciation used by the qualified trade or business; must have been acquired within 10 years or not fully depreciated

Qualified Business Income: net income, gain, deduction, and loss with respect to a qualified trade or business

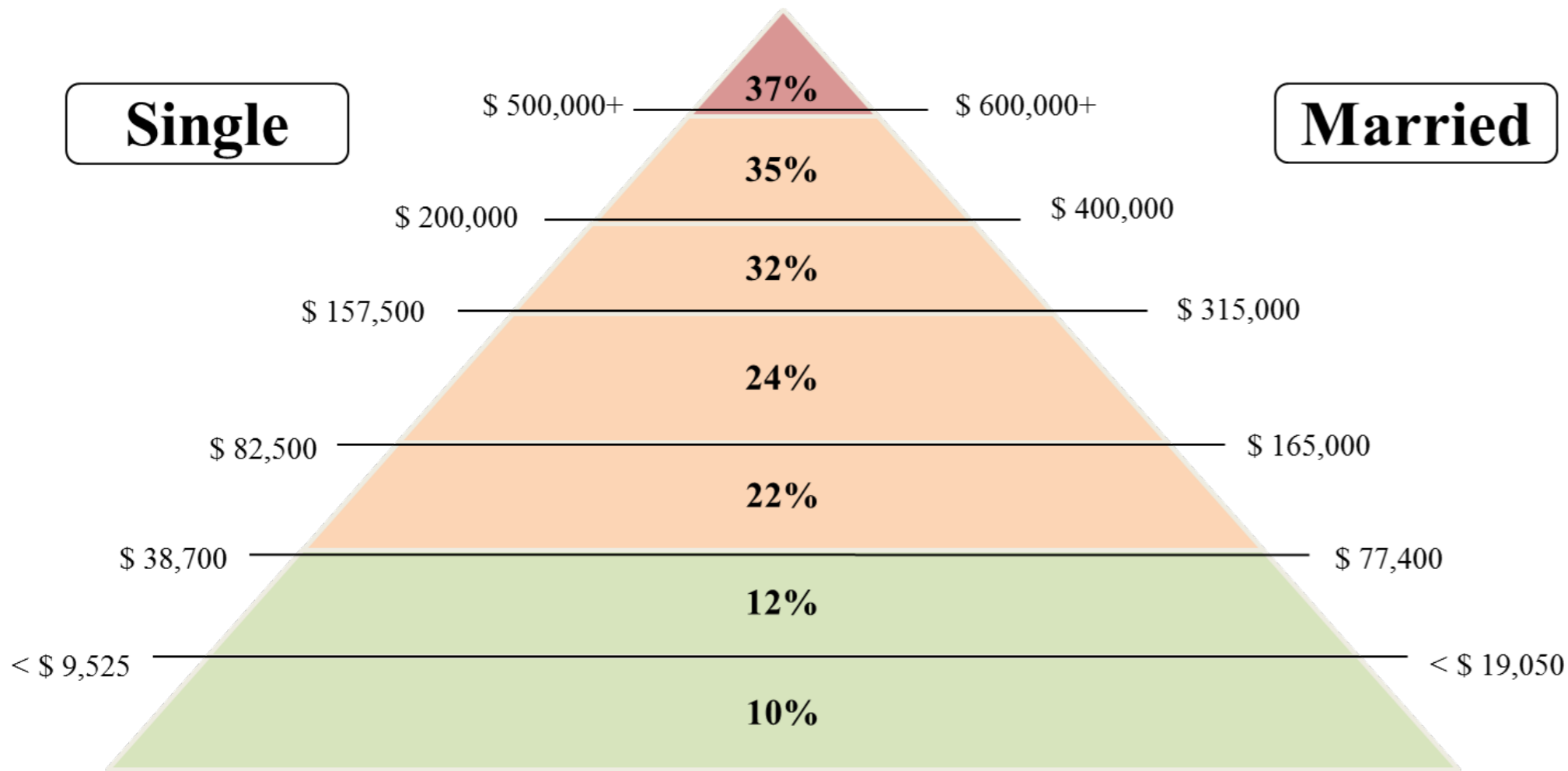
Qualified Trade or Business: any trade or business other than a specified service trade or business or performing services as an employee

Specified Service Trade or Business: any trade or business involving the performance of services in the fields of health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any trade or business where the principal asset of such trade or business is the reputation or skill of 1 or more of its employees; any trade or business which involves the performance of services that consist of investing and investment management, trading, or dealing in securities, partnership interests, or commodities

Qualified REIT Dividend: any dividend received from a REIT which is not a capital gain dividend and is not qualified dividend income

Qualified PTP Income: the net amount of such taxpayer's allocable share of each qualified item of income, gain, deduction, and loss from a publicly traded partnership; plus any gain recognized by such taxpayer upon disposition of its interest in such partnership to the extent such gain is treated as an amount realized from the sale or exchange of property other than a capital asset under section 751(a)

2018 Tax Rates



TOP OF EACH CAPITAL GAINS BRACKET					
	S	MFJ/QW	MFS	HOH	T&E
0%	\$ 38,600	\$ 77,200	\$ 38,600	\$ 51,700	\$ 2,600
15%	\$ 425,800	\$ 479,000	\$ 239,500	\$ 452,400	\$ 12,700
20%					

Other Major Reforms

Standard Deduction Doubled

S	MFJ/QW	MFS	HOH
\$ 12,000	\$ 24,000	\$ 12,000	\$ 18,000

Exemptions Eliminated

Significant Deduction Changes

- SALT deduction limited to \$10,000
- Mortgage interest deduction limited
- Charitable contribution percentage limitation increased to 60% for cash
- Personal casualty loss deduction largely repealed
- Job expenses and miscellaneous deductions largely repealed
- Alimony paid deduction repealed for agreements entered into after 12/31/18
- Moving expenses repealed
- Wagering losses limited to winnings
- Overall limitation on itemized deductions repealed

Child Tax Credit Expanded

	2017	2018
Credit for Children	\$1,000	\$2,000
Credit for other Family Members	\$0	\$500
Phase-out Begins	\$110,000	\$400,000
Refundable Amount (credit for children only)	\$1,000	\$1,400

Other

- 529 plans expanded to include elementary and high school and to allow rollovers to able accounts
- Roth conversions recharacterizations repealed
- AMT exemption and phase-out threshold increased
- Estate, Gift, and GST exemption doubled