

The 2025 Robert Keebler Chart Bundle PREVIEW ALL SEVENTEEN CHARTS

Below you will find a preview of each of the 17 charts included in the 2025 Robert Keebler Chart Bundle.

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Section 199A Chart 2025

FRONT

Understanding § 199A Qualified Business Income

§ 199A Examples

1. John owns and operates a small business that made \$100,000 this year. He also has \$25,000 of other income.
His deduction is \$25,000 (25% of \$100,000).
2. John grows fruit at his small business and becomes an employee of another farm and owns several horses. He made \$100,000 this year and also received \$25,000 of other income. He also has \$25,000 of other income.
His deduction is \$25,000 (25% of \$100,000).
3. Mary's personal holding company made \$100,000 this year and also received \$25,000 of other income. She also has \$25,000 of other income.
Her deduction is \$25,000 (25% of \$100,000).
4. Terry and Sarah own a restaurant which made \$100,000 annually, a construction company which made \$100,000 this year, and \$25,000 of other income.
Their deduction is \$25,000 (25% of \$100,000).
5. Peter and Paula have \$100,000 of salaries and \$25,000 of other income.
Their deduction is \$25,000 (25% of \$100,000).
6. Scott and Sarah own a large screen print and embroidery business which generates one \$100,000 of business income annually. They have most of their equipment and pay \$2 wages of \$400,000. They have \$50,000 of other income as well.
Their deduction is \$25,000 (25% of \$100,000).
7. Randy has a large rental and estate portfolio for \$1,000,000 over the last twenty years including the land value. He has no employees and most of the rental is on Airbnb. He will receive \$100,000 of taxable income from the rental this year and will have \$25,000 of other income.
His deduction is \$25,000 (25% of \$100,000).
8. David and Theresa own a small distribution and retail clothing business organized as an S-Corporation. They purchased a new car for their test year for \$15,000 and have three other qualified properties in their rental portfolio of the equipment needed. Their wages, including what they pay David, total \$100,000. They will have a great year and will have \$50,000 of pass-through income in addition to \$100,000 of income from their land and dividend stock portfolio.
Their deduction is \$25,000 (25% of \$100,000).
9. Lorie, who is married, owns a general business which reports its income on Schedule C. The business will make about \$100,000 this year. It has no qualified property and pays no W-2 wages. However, they have about \$400,000 of other taxable income mainly due to distributions from the grandfather's IRA.
His deduction is \$25,000 (25% of \$100,000).
10. Scott and Sarah own a large screen print and embroidery business which generates one \$100,000 of business income annually. They have most of their equipment and pay \$2 wages of \$400,000. They have \$50,000 of other income as well.
Their deduction is \$25,000 (25% of \$100,000).
11. Mary's personal holding company made \$100,000 this year and also received \$25,000 of other income. She also has \$25,000 of other income.
Her deduction is \$25,000 (25% of \$100,000).
12. Terry and Sarah own a restaurant which made \$100,000 annually, a construction company which made \$100,000 this year, and \$25,000 of other income.
Their deduction is \$25,000 (25% of \$100,000).
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Their deduction is \$25,000 (25% of \$100,000).
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Their deduction is \$25,000 (25% of \$100,000).
15. Randy has a large rental and estate portfolio for \$1,000,000 over the last twenty years including the land value. He has no employees and most of the rental is on Airbnb. He will receive \$100,000 of taxable income from the rental this year and will have \$25,000 of other income.
His deduction is \$25,000 (25% of \$100,000).
16. David and Theresa own a small distribution and retail clothing business organized as an S-Corporation. They purchased a new car for their test year for \$15,000 and have three other qualified properties in their rental portfolio of the equipment needed. Their wages, including what they pay David, total \$100,000. They will have a great year and will have \$50,000 of pass-through income in addition to \$100,000 of income from their land and dividend stock portfolio.
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His deduction is \$25,000 (25% of \$100,000).

2025 Thresholds

Standard (Simplified) filing, jointly
Married couple, 2025
Married couple, 2025
Married couple, 2025
Married couple, 2025

The same thresholds apply to the phase of the deduction for "Specified" trades and businesses as to the phase of the wage and capital thresholds.

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Understanding § 199A Qualified Business Income

TERMS

Qualified Business Income: the qualified business income deduction attributable to each trade or business carried on by the taxpayer plus 25 percent of the amount of capital gain dividends and qualified PFD income of the taxpayer.

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

Qualified Trade or Business: the unqualified basis of tangible property eligible for depreciation used by the qualified trade or business must have been acquired within 12 years or not be fully depreciated.

Qualified Business Income: net income, 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.

Qualified Trade or Business: any trade or business, including the performance of services in the fields of health, law, accounting, actuarial science, performing arts, consulting, financial services, brokerage services, or any trade or business, where the principal asset of such trade or business is the reputation or skill of one or more of its employees, any trade or business which involves the performance of services that consist of creating and maintaining management, training, or dealing in securities, performing services, or consulting.

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

Qualified PFD Income: the net amount of such taxpayer's dividend income from a REIT, plus the net amount of such taxpayer's dividend income from a publicly traded partnership treated as a corporation under Section 1361(c)(2) plus any income reported by such taxpayer with respect to the dividend in net partnership to the extent such gain is treated as an amount received from the sale or exchange of property other than a capital asset under section 751(c).

2025 Thresholds

Standard (Simplified) filing, jointly
Married couple, 2025
Married couple, 2025
Married couple, 2025
Married couple, 2025

The same thresholds apply to the phase of the deduction for "Specified" trades and businesses as to the phase of the wage and capital thresholds.

Top 10 Tax Planning Ideas for 2025 Chart

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Robert S. Keebler, CPA/PFS, MST, AEP: The Top 10 Tax Planning Ideas

Top 10 Tax Planning Ideas

1. **Real Estate Investment:** Timing of income, deductions, retirement plan contributions, investment elections, charitable gifts, etc., all avoid higher tax brackets and the net investment income tax (NIIT).
2. **Gifts:** Gifts of appreciated assets, including in-kind gifts, to reduce net investment income tax (NIIT) and avoid higher tax brackets.
3. **Charitable Deductions:** Charitable deductions, including in-kind gifts, to reduce net investment income tax (NIIT) and avoid higher tax brackets.
4. **Capital Gains:** Capital gains, including in-kind gifts, to reduce net investment income tax (NIIT) and avoid higher tax brackets.
5. **Charitable Deductions:** Charitable deductions, including in-kind gifts, to reduce net investment income tax (NIIT) and avoid higher tax brackets.
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Harvesting Capital Gains

Gain Harvesting Return on Investment (After-Tax)

Gain Harvesting Return on Investment (After-Tax)

BACK

Robert S. Keebler, CPA/PFS, MST, AEP: The Top 10 Tax Planning Ideas for 2025

Roth IRA Conversions: 10 Reasons to Convert

1. Taxpayers have useful flexible tax planning, including a high 10% early distribution penalty, net operating losses (NOLs), etc., that can be used to offset the tax on the conversion. This allows the taxpayer to avoid the 10% early distribution penalty and the 10% net operating loss (NOL) limitation.
2. Taxpayers can avoid the 10% early distribution penalty and the 10% net operating loss (NOL) limitation by converting to a Roth IRA before the 10% early distribution penalty and the 10% net operating loss (NOL) limitation.
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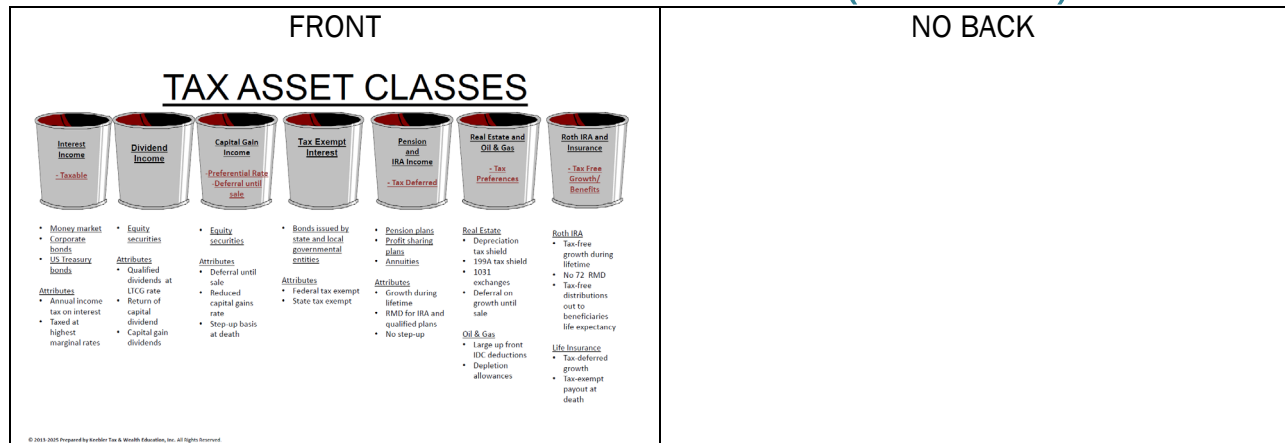
Married Filing Jointly-Threshold Amounts

12% 22% 24% 32% 35% 37%

\$23,850 \$96,950 \$206,700 \$250,000

\$383,900 \$394,600 \$501,050 \$483,900 \$751,600

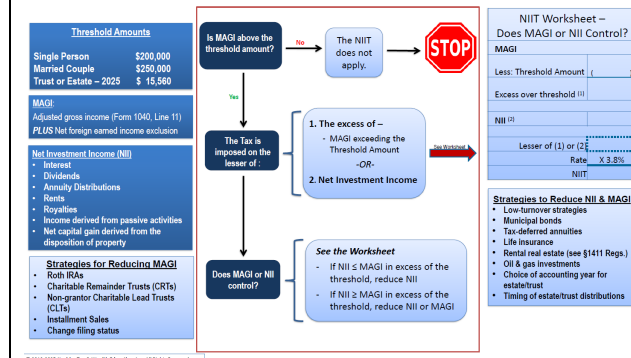
Tax Asset Classes Chart 2025 (one-sided)



Applying the 3.8% Net Investment Income Tax Chart

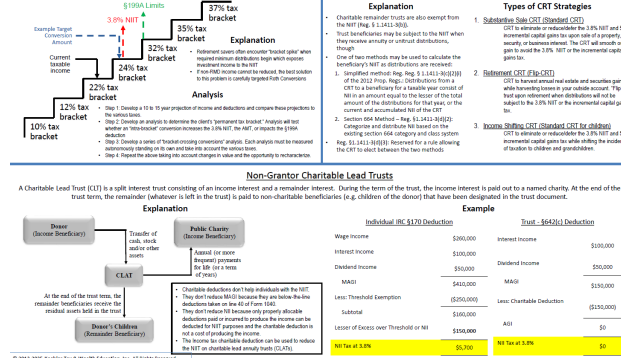
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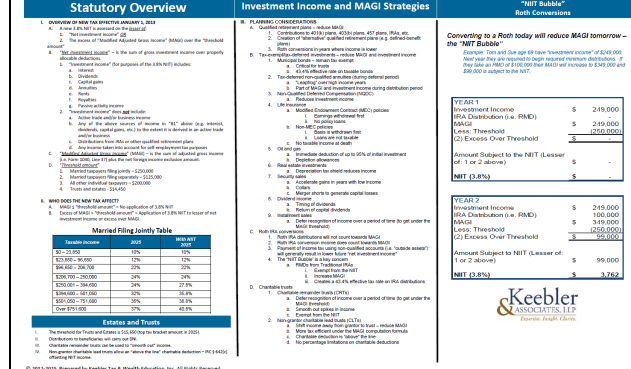
Roth IRA Conversions	Charitable Remainder Trust
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Understanding the Net Investment Income Tax 2025 Chart

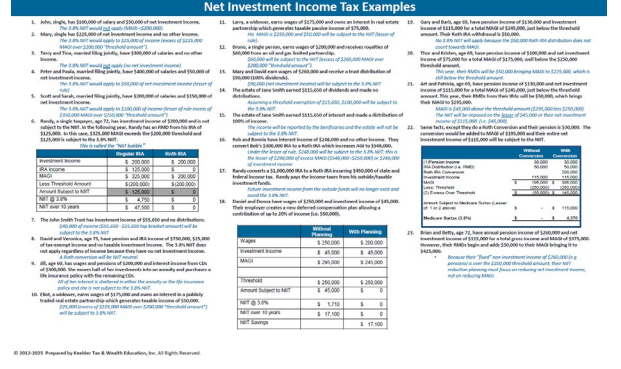
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Robert S. Keebler, CPA/PFS, MST: Understanding the Net Investment Income Tax



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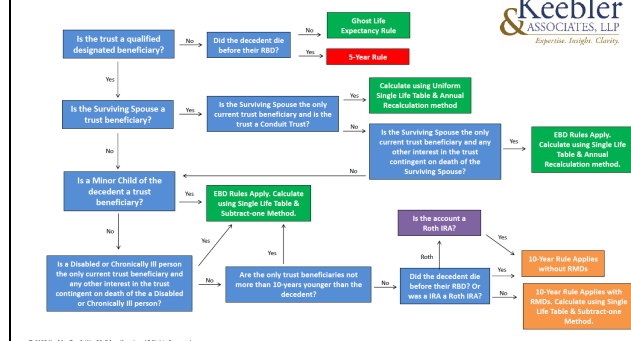
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IRA Payable to Trusts After the Secure Act 2025 (one-sided)

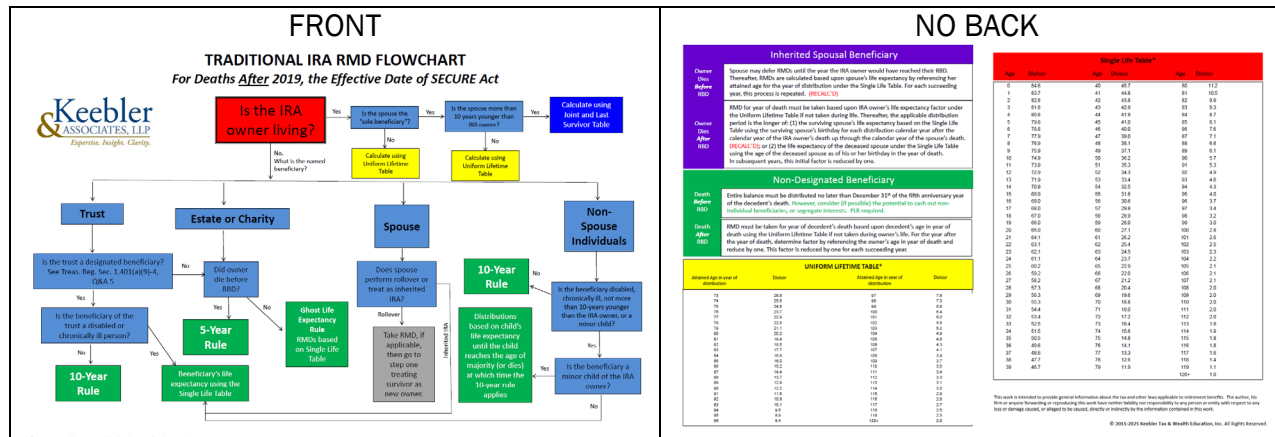
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IRA Payable to Trusts



NO BACK

Traditional IRA RMD Flowchart Chart 2025



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