

# PRACTITIONER'S REFERENCE SHEET

## (January 2018)

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This reference sheet provides valuable background information for the articles in this month's issue of the *Tax and Business Alert*. We encourage you to route this page (or photocopy and route individual copies) to each firm member who might need the information. If you need to change your address or any other part of your customized imprinting, please call our Customer Service Department at (800) 431-9025. Please notify us as early as possible so we can make the necessary changes in a timely manner.

### STILL IMPORTANT: THE TAX IMPACT OF BUSINESS TRAVEL (PAGE 1):

#### References:

IRC Sec. 132.

Reg. 1.162-32.

*PPC's 1040 Deskbook*.

*PPC's Guide to Tax Planning for High Income Individuals*.

*PPC's Guide to Compensation and Benefits*.

### HELP PREVENT TAX IDENTITY THEFT BY FILING EARLY (PAGE 2):

#### Reference:

*PPC's Guide to Tax-Related Identity Theft*.

### OWNER-EMPLOYEES NEED TO STAY UP TO SPEED ON EMPLOYMENT TAXES (PAGE 3):

#### References:

*PPC's Payroll Tax Deskbook*.

*PPC's Guide to Compensation and Benefits*.

### TAX CALENDAR (PAGE 3):

#### Reference:

IRS Pub. 509, *Tax Calendars*.

### 4 FINANCIAL PLANNING TIPS FOR SECOND MARRIAGES (PAGE 4):

#### References:

*PPC's Guide to Divorce Taxation*.

*PPC's Guide to Practical Estate Planning*.

To order the referenced PPC publications or any other PPC publications or products, call (800) 431-9025 or go to [tax.thomsonreuters.com](http://tax.thomsonreuters.com).

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