

PRACTITIONER'S REFERENCE SHEET

(February 2018)

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TAKE A LOOK AT THE DOMESTIC PRODUCTION ACTIVITIES DEDUCTION (PAGE 1):

References:

IRC Sec. 199.

PPC's 1120 Deskbook.

MAKING 2017 RETIREMENT PLAN CONTRIBUTIONS IN 2018 (PAGE 2):

References:

IRS News Release 2016-141.

PPC's 1040 Deskbook.

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

DO YOU KNOW THE TAX IMPACT OF YOUR COLLECTIBLES? (PAGE 3):

References:

PPC's 1040 Deskbook.

PPC's Guide to Charitable Giving Strategies.

WHEN AN ELDERLY PARENT MIGHT QUALIFY AS YOUR DEPENDENT (PAGE 4):

References:

IRC Sec. 152(d).

PPC's 1040 Deskbook.

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