

PRACTITIONER'S REFERENCE SHEET

(April 2018)

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GETTING TO KNOW YOUR CREDIT AND DEBIT CARDS A BIT BETTER (PAGE 1):

Reference:

N/A.

NO KIDDING: CHILD CREDIT TO GET EVEN MORE VALUABLE (PAGE 2):

References:

IRC Sec. 24.

PPC's 1040 Deskbook.

WHAT IS "REASONABLE COMPENSATION," ANYWAY? (PAGE 3):

References:

PPC's Guide to Compensation and Benefits.

PPC's Guide to Compensation Planning for Small Businesses.

H. W. Johnson, Inc. v. Comm., TC Memo 2016-95.

TAX CALENDAR (PAGE 3):

Reference:

IRS Pub. 509, *Tax Calendars*.

THE NEW DEAL ON EMPLOYEE MEALS (AND ENTERTAINMENT) (PAGE 4):

References:

IRC Secs. 274 (a), (d), (n), and (o).

PPC's Guide to Compensation and Benefits.

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

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